

Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors

Updated June 18, 2026

Contents

Article 1. Purpose

Article 2. Definitions

Article 3. Conflicts of Interest

Article 4. Related Transactions

Article 5. Obligation to notify the Office of the Compliance Superintendent of Conflicts of Interest

Article 6. Obligation to refrain from participating in decision-making processes in cases involving a Conflict-of-interest

Article 7. Information on Conflicts of Interest

Article 8. Authorizing Related Transactions

Article 9. Obligation to notify the Office of the Superintendent of Related Transactions

Article 10. Related Transactions Records

Article 1. Purpose

1. The Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors ("the Procedure"), which forms part of NEOENERGIA S.A.'s Governance and Sustainability System ("NEOENERGIA", the "Corporation", or the "Company"), establishes rules governing situations in which the interests of the Company or any company comprising its group (the "Subsidiaries" and the "Neoenergia Group") directly conflict with the private interests of the Company's Officers, other persons whom the Company's Office of the Compliance Superintendent (the "Superintendence") determines should be subject to conflict-of-interest rules, or their related persons ("Conflicts of Interest"), as well as transactions carried out by such persons with Neoenergia Group companies ("Related Transactions").

2. The provisions of the *Code of Conduct for Management, Employees and Suppliers* will prevail over those described in the Procedure in cases in which there is a conflict between standards.

Article 2. Definitions

The following definitions will apply for the purposes of this standard:

1. Persons subject to rules for conflicts of interest:

a) The members of the Executive Board and employees who are directly dependent on the Board of Directors, as well as any remaining Officers the Board of Directors recognizes as such; and

b) Individuals designated by the Office of the Superintendent given their potential for Conflicts of Interest and the functions they perform at the Company or its Subsidiaries. The Office of the Superintendent will notify such individuals that they are subject to conflict-of-interest rules and, in a similar manner, will notify the Human Resources Department of their identity.

2. Individuals related to persons subject to conflict-of-interest rules:

a) spouse or an individual with which the employee maintains an analogous affective relationship;

b) ascendants, descendants and siblings of the employee or their spouse (or individual with an analogous affective relationship);

c) the spouses of ascendants and descendants and the employee's siblings;

d) any other relatives up to the 4th degree of consanguinity or 2nd degree of affinity;

e) entities in which Employees or related entities, either on their own behalf or that of an interposed individual, are in a position of control established by law; and

f) companies or entities in which Employees or any related persons, either on their own behalf or that of an interposed individual, occupy an administrative or management position, or parties from whom they receive remuneration for any reason. Additionally, in such cases Employees must exercise, whether directly or indirectly, significant influence on the financial and operational decisions of such companies or entities.

Article 3. Conflicts of Interest

1. A Conflict-of-interest will be considered to be any situation in which the interests of the Company or the companies comprising the Neoenergia Group intersect or directly or indirectly conflict with the private interests of an individual subject to conflict-of-interest rules or a related person.

2. As a result, conflicts of interest are situations that: i) interfere, or may interfere, with the regular, efficient, legal, transparent, reliable and honest performance of an employee in the exercise of their duties; ii) reduce the degree of professionalism with which an employee acts on behalf and/or in the name of the Company; iii) affect the Company's interests, values and/or integrity and/or its image and reputation.

3. Conflicts of Interest may arise as part of a business relationship or through an ownership interest in a competitor, customer or supplier of NEOENERGIA or the Subsidiaries, or through the exercise of parallel activities that prevent an employee from fulfilling their responsibilities toward NEOENERGIA. Employees must remain attentive in order to recognize and avoid potential Conflicts of Interest during the exercise of their professional activities, as well as in their respective personal and professional relationships.

Article 4. Related Transactions

1. Related Transactions that are subject to the provisions of this *Procedure* involve any transfer of resources, services or obligations, regardless of whether consideration is provided or not, carried out between any person subject to conflict-of-interest rules or related person, on the one hand, and the Company or any of the Subsidiaries, on the other.

2. The execution of a Related Transaction will imply a Conflict-of-interest that, where applicable, will result in the provisions of this Procedure being applied under any circumstances.

Article 5. Obligation to notify the Office of the Compliance Superintendent of Conflicts of Interest

1. Whenever a person subject to conflict-of-interest rules becomes aware that they are involved in a Conflict-of-interest (whether directly or indirectly through a related person), they must notify their supervisor in writing, as soon as possible, who in turn will notify the Office of the Compliance Superintendent.

2. Such notice must include a description of the Conflict-of-interest, indicating whether it constitutes a direct conflict or indirect conflict through a related person. In the latter case, employees must identify the related person involved.

3. The description of the conflict-of-interest in this case must include the purpose and main conditions of the respective transaction or the expected decision, including its importance or an approximate economic assessment. If the situation that generates the Conflict-of-interest involves a Related Transaction, notice must also indicate the department or individual at the Company or any of the Neoenergia Group companies involved.

4. If the respective conflict situation arises from any operation, transaction or circumstances that require some form of execution, decision making, or acceptance, the individual subject to conflict-of-interest rules must refrain from taking any action up until the Office of the Superintendent studies the case at hand and makes a timely decision.

5. The individual must provide notice of any uncertainty as to whether they may be involved in a potential Conflict-of-interest (whether directly or indirectly through a related person) to their hierarchical superior, who, in turn, will forward such notice to the Office of Compliance Superintendent.

The individual subject to conflict-of-interest rules must, in a similar manner, refrain from taking any action up until the Office of the Superintendent responds to their inquiry.

Article 6. Obligation to refrain from participating in decision-making in cases involving a Conflict-of-interest

1. If a Conflict-of-interest arises from an operation or transaction that must be approved by any management body, the person subject to conflict-of-interest rules must refrain from influencing any related decision-making.

2. In a similar manner, individuals subject to conflict-of-interest rules must refrain from accessing confidential information that relates to the conflict at hand.

Article 7. Information on Conflicts of Interest

1. The Office of the Superintendent must maintain up-to-date records of Conflicts of Interest for which notice is provided by persons subject to conflict-of-interest rules. Persons subject to such rules must provide the Office of the Superintendent with up-to-date information on conflicts to which they may be exposed.

2. The information contained in this record must provide a sufficient level of detail to understand the scope of each conflict-of-interest.

Article 8. Authorizing Related Transactions

1. Related Transactions will be subject to authorization from the Office of the Superintendent under all circumstances, except in the cases described in item 5 of this Procedure.
2. The Office of the Superintendent will ensure that Related Transactions of which it is made aware are carried out under market conditions. For these purposes, the Office of the Superintendent may request the cooperation of the Finance and Development Board in analyzing the Related Transaction in question, which in turn will serve as a basis for deciding on its authorization.
3. In cases involving Related Transactions that are made in the ordinary course of business activities and are habitual or recurring in nature, the standard prior authorization for the line of operations and its conditions of execution will be considered sufficient.
4. Whenever a Related Transaction implies the successive execution of several different transactions, in which subsequent transactions are merely considered acts involved in executing the original transaction, the provisions of this Procedure shall only apply to the original transaction performed.
5. The Office of the Superintendent's authorization will not be required for transactions that simultaneously meet the following three conditions: i) transactions carried out by virtue of contracts for which conditions are standardized and apply en masse to a large number of customers; ii) transactions carried out at prices or with the application of fees generally established by suppliers of the good or service in question; and iii) transactions where the amount involved does not exceed a total amount of R\$ 1,000,000.00 (one million reais).

Article 9. Obligation to notify the Office of the Superintendent of Related Transactions

1. Without prejudice to the provisions of the previous article, and unless expressly waived by the Office of the Superintendent, individuals subject to conflict-of-interest rules must notify the Office of the Compliance Superintendent in writing of Related Transactions that are performed. Notice must be sent every six months during the first week of January and July of each year.
2. Notices provided must include the following content: i) nature of the transaction; ii) date to which the transaction refers; iii) payment conditions and terms; iv) identity of the individual who carried out the transaction and in such cases their relationship with the person subject to conflict-of-interest rules; v) transaction amount; vi) any other aspect that allows one to properly value and classify the transaction, including: pricing policies, guarantees provided and received, including, specifically, information verifying that the transaction was carried out under market conditions.
3. For these purposes, the Compliance Superintendent will notify persons subject to the conflict-of-interest rules every six months, requesting that they provide the Company with timely information.

Article 10. Related Transactions Records

1. The Office of the Superintendent must maintain records of Related Transactions. The information contained in these records will therefore be made available to the Finance and Development Board whenever requested or at a minimum every six months.
2. Transactions included in such records will be disclosed to the extent required and within the scope established by the applicable regulations in force at the time.

* * *

This Procedure was initially approved by the Board of Directors on July 19, 2018 and updated at a meeting of the Board of Directors held on June 18, 2026.