Policy for Sustainable Management of Human Capital and Prevention of Workplace Harassment

Updated June 18, 2026

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 governing its performance. They may also provide notice of, as applicable, the policies that they autonomously decide to approve at companies that are part of the group where the controlling company by law is the Company (the "**Subsidiaries**" and "**Neoenergia Group**").

In the exercise of these powers and within the scope of existing legislation, the Company's Articles of *Incorporation* and the *Iberdrola Group's Corporate Purpose and Values* ("***Corporate Purpose and Values***"), and in recognition of the importance of human capital as a main strategic asset and key element in achieving business success and the purpose and values established in the Company's Governance and Sustainability System, the Board of Directors hereby approves this *Policy for the Sustainable Management of Human Capital and the Prevention of Harassment* ("the **Policy**"). This Policy will respect, develop and adapt the *Iberdrola Group's Core Ethical Principles of Governance and Sustainability* ("***Core Ethical Principles of Governance and Sustainability***" and the "**Group**", respectively) as they pertain to the Company.

This Policy, the content of which is consistent with the provisions of the *Human Rights Policy*, is an expression of the Company's understanding of the importance of its team as its main strategic asset and key element in achieving business success and the *Corporate Purpose and Values* established in the Company's Governance and Sustainability System.

Human capital allows companies to be competitive, efficient, and able to create value in a sustainable manner when compared to organizations that are inefficient and that have gradually lost their ability to generate wealth and value over the long term. The Company has therefore defined, designed and disseminated a sustainable model for human capital management and implemented it at the forefront of best practices in the area.

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement the contents of Core Ethical Principles of Governance and Sustainability within the scope of the sustainable management of human capital. To this extent, the principles of this Policy inform the specific actions and regulations of the Subsidiaries, observing their powers and autonomy in this matter.

These principles must also guide, when applicable, the performance of the Neoenergia Institute, which is linked to the Neoenergia Group.

The Company will seek to align regulations at the companies in which it holds an ownership interest, but which are not part of the Neoenergia Group, as well as joint ventures, temporary associations and other entities it manages, with the principles contained in this Policy.

2. Purpose

The purpose of this Policy is to define, conceptualize and disseminate a sustainable human capital management model that ensures: (i) the prevention of workplace harassment; (ii) the promotion of a diverse, inclusive, non-discriminatory and respectful professional environment among individuals; (iii) the attraction, selection, management, promotion and retention of the best available talent; (iv) the promotion of individual development and training; (v) the encouragement and recognition of merit and performance while promoting the values of equity and non-discrimination; (vii) the use of intellectual capital to create and protect value; (viii) the promotion of a healthy balance between one's personal and professional life, in order to boost people's development, creativity and productivity and improve their experience. These practices will contribute to the achievement of the Company's corporate objectives as a Group *subholding* company in Brazil, in addition to its economic and social development.

The Company includes its employees in the business success project it has developed and leads and offers them the opportunity to enter into a high-quality position in a suitable environment, free from harassment and consistent with the principles of dignity, mutual respect, confidentiality, cooperation and trust that generates motivation and promotes professional and personal development among the team. The Company guarantees employees the payment of adequate salaries using competitive remuneration systems aligned with market standards and best practices in this field; it places value on merit as a criterion for performance evaluations while promoting equal opportunities and freedom from discrimination. Finally, the Company respects privacy and periods of offline rest.

The management of resources and human capital, as well as professional relationships, are governed by compliance with applicable regulations, respect for human rights, the elimination of behaviors that run contrary to the values of the Company and its ethical culture, as well as alignment of employees' interests with the Group's strategic objectives.

3. Principles of action

The principles of this section establish a standard for management of the Group's human, social and intellectual resources in the following areas: (i) prevention of workplace harassment, (ii) promotion of a professional, diverse, inclusive and non-discriminatory environment, (iii) selection and hiring of employees; (iv) knowledge management; (v) performance evaluations and professional development, (vi) remuneration system; (vii) work-life balance, (viii) respect for private life and periods of offline rest, and (ix) work environment and the employee experience.

1.1 Principles of action for the prevention of workplace harassment

The Company is committed to preventing and combating harassment (understood as unwanted conduct, whether verbal or physical, of a personal or sexual nature, that serves the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment), as well as cyberbullying (including threats, harassment, humiliation and attacks comprising any of the forms of harassment carried out using communication technologies – social networks, mobile devices, Internet, etc.). For these purposes, it assumes and promotes the following principles of action:

a) Promote a culture of preventing any manifestations of violence, intimidation and workplace harassment in all its forms. Dissemination, awareness and training initiatives are carried out annually in order to ensure the updating of knowledge in this area, and specific programs are established that include victim protection, support and information measures.

b) Encourage leaders, within the scope of their responsibilities, to act in an exemplary manner to promote a respectful professional environment.

c) Ensure the effectiveness of the zero tolerance principle for any conduct that constitutes intimidation or harassment.

d) Establish solutions and measures that safeguard the well-being of those affected by such behavior to ensure that there are no reprisals made against victims. These initiatives include the adoption of measures of a disciplinary nature that are considered pertinent.

e) Adopt a zero tolerance policy for any conduct that constitutes intimidation or harassment; as well as any kind of retaliation due to the filing of complaints through the Group's communication channels or other means.

1.2 Principles of action related to the promotion of a diverse, inclusive and non-

discriminatory professional environment

The Company considers it to be an organizational value and a competitive advantage to promote a diverse professional environment in which team members' individual characteristics are respected (the inclusion of employees is understood to mean recognizing and appreciating the different perspectives that each individual may contribute while generating opportunities for employees to develop to their maximum potential and promoting a sense of belonging that ensures they feel valued and part of a group or community), and they are not subject to any distinction, exclusion or preference based on ethnicity, gender, religion, age, political opinion, national origin or social status that has the effect of nullifying or altering equal opportunities or treatment in the professional field. The inclusion of employees based on recognition and appreciation of their unique perspectives and experiences allows teams to develop their full potential, in addition to strengthening their sense of belonging (pride in being part of a group or community in which they are valued).

To promote such a professional environment, the Company assumes and implements the following principles of action:

a) Guarantee that there is a lack of discrimination among employees and combat any practice associated with prejudice based on nationality, ethnicity, marital status, family commitments, religion, age, disability, social status, health, gender and sexual orientation, gender identity and expression or any other individual conditions or characteristics.

b) Promote an organizational culture and management processes that allow employees to contribute their skills, abilities, knowledge and experiences, regardless of any personal or social conditions or circumstances.

c) Encourage diverse representation in the different decision-making bodies and levels and promote participation in the areas of consultation and decision-making based on merit and professional achievements, while ensuring equity.

d) Strengthen respect for equal professional opportunities both internally and externally.

e) Promote an inclusive culture based on respect and collaboration.

f) Promote physical and technological accessibility and support employees with disabilities and promote employability.

g) Facilitate internal mobility and interaction among the Group's employees in

order to promote networks of contacts and teams that take advantage of multiculturalism and the cultural enrichment available through diverse skills, knowledge and experiences.

h) Implement measures that favor integration, unity and pride in contributing to excellence and the creation of sustainable value.

i) Promote a professional environment in which employees' dignity is respected.

j) Propose positive initiatives and recognition that contribute to minimizing any inequalities that arise while taking employees' skills, abilities, knowledge and experience into account, to foster access and progression of underrepresented groups, particularly in terms of ethnicity and gender.

k) Promote the rights to freedom of association in order to preserve the choice of each individual in their relationship with trade union organizations and action taken in defense of their legitimate interests.

l) Offer protection during pregnancy, childbirth and postpartum as specific situations for women and ensure that these conditions do not have a negative impact on their professional careers, as well as encouraging the exercise of co-responsibility between women and men.

m) Incorporate content into leadership programs that favors better decision-making in processes related to people management and that contributes to advancing the pursuit of excellence and a more inclusive culture.

n) Inform communities in which the Neoenergia Group companies operate of its commitment to diversity, equity and inclusion.

o) Ensure that the artificial intelligence systems used in the processes of selection, hiring, management of labor relations, training, development and promotion of Neoenergia Group employees are used to promote equal opportunities, as well as that biases with discriminatory and unfair effects are eliminated. The Group must also allow adequate traceability and transparency and ensure that users are aware that they are communicating or interacting with an artificial intelligence system.

1.3 Principles of action in relation to the selection and recruitment of employees

To guarantee the success of the Neoenergia Group's business project, it is essential that we attract, select and retain the best talent. The behavior of such professionals must reflect the Group's *Corporate Purpose and Values*, as well as the *Code of Conduct for*

Management, Employees and Suppliers. The Company therefore seeks to guarantee that a capable, competent, qualified and highly motivated team is made available.

For these purposes, the Company assumes and promotes the following principles:

a) Identify, incorporate, motivate, and retain the best available talent.

b) Value and promote internal talent.

c) Ensure that selection and recruitment, whether managed internally or outsourced to external entities, are carried out exclusively on the basis of merit and capacity. Throughout the process and in its final phase, all candidates who fit the profile of knowledge, skills and competencies required for different positions must be included and treated fairly during the process. Employees with family ties or other similar personal ties must be prevented from occupying positions that depend directly - hierarchically or functionally - on the employees to whom they are linked.

d) Ensure that selection and hiring processes are rigorous, objective and impartial and avoid biases and barriers that prevent equitable access to professional opportunities. The Group must promote multiple and diversified representation in the composition of interview panels and in all cases hiring the most qualified candidates while avoiding any interference in the selection processes.

e) Implement selection and hiring processes that ensure that candidates are honorable and reputable, aligned with the provisions of the *Corporate Purpose and Values* and the principles and guidelines assumed in the *Code of Conduct for Management, Employees and Suppliers,* as well as allow candidates that do not hold the necessary qualifications to be identified and rejected.

f) Ensure that candidates have a positive experience during the talent attraction and selection process in which clear communication and the exchange of perspectives is prioritized in developing an efficient process as part of a reliable infrastructure.

g) Facilitate access to their first employment opportunities among young people through scholarship programs and other arrangements.

h) Present candidates with attractive and comprehensive professional opportunities based on values and competitive remuneration, a wide range of training and professional development opportunities, a healthy and safe

workplace environment while contributing to the business project and measures that facilitate a balance between their personal and professional life.

i) Promote hiring through stable contracts.

j) Promote collaboration programs, including training centers, to foster the presence of gender identities and ethnic groups that are less represented in the Neoenergia Group's careers and business-related training programs developed by the companies that compose the Group.

1.4 Principles of action for knowledge management

The Company’s intellectual capital depends to a large extent on the persons who compose it, but also on operational and organizational structures and internal and external relations with the Company's Stakeholders, as well as dissemination and knowledge within the Neoenergia Group’s networks. As a result, organizational and personal learning must be permanent and continuous and must be aligned with the strategy established at the Group level.

In order to disseminate knowledge, promote continuous learning and cultural exchange and increase operational efficiency, the Company assumes and promotes the following principles of action for the effective use of intellectual capital:

a) Align knowledge management with the skills, capabilities and requirements defined under the Group's strategy in order to structure an intelligent organization with the capacity for constant learning, innovation and digital transformation.

b) Establish a process of ongoing improvement at all Neoenergia Group facilities and provide the necessary resources for their development. Promote communication, awareness and training to ensure the efficient use of improvements.

c) Identify the knowledge of each employee and make it accessible to others to generate a multiplier effect.

d) Recognize the value of the Company's intellectual capital and promote its development, sharing and internal dissemination to build a business culture that encourages the dissemination of knowledge.

e) Encourage coexistence and the exchange of knowledge between different generations as a source of continuous enrichment and innovation.

f) Promote professional environments that favor the sharing of ideas and knowledge.

g) Recognize different forms of knowledge.

h) Promote the education and training of each employee in the knowledge and skills necessary for the proper execution of their work.

i) Recognize and preserve the legacy and value that business knowledge and information represent.

j) Respect the intellectual and industrial property rights of third parties as part of knowledge management.

1.5 Principles of action in relation to performance evaluation and professional development

The evaluation of employees and communication of results to those evaluated are a fundamental aspect of professional development. The principles of action that the Company assumes and promotes in this area include:

a) Conduct annual performance evaluations based on objective criteria and improvements among employees while taking their individual and collective professional performance into account.

b) Inform the evaluated person of results in order to favor their professional development and contribute to the creation of a *feedback* culture.

c) Prevent people who may be subject to a conflict of interest in relation to the affected employees from participating directly in their own salary evaluation or review processes.

1.6 Basic principles of action for remuneration systems

The Company considers the establishment of a remuneration system that promotes human capital as an advantage in relation to its competitors. The principles of action that govern the remuneration systems that the Company assumes and promotes include:

a) Promote the attraction, hiring, permanence and loyalty of the best available employees.

b) Promote identical working conditions and benefits for part-time and full-time employees.

c) During the establishment of working conditions, promote the principle of equal remuneration for work of equal value and guarantee adequate and competitive wages. When applicable, the Group must implement a series of benefits that are adapted to different social and work-related realities.

d) Ensure fair wages and opportunities for continuous improvement that are consistent with the Neoenergia Group's strategic positioning, its objective of achieving excellence, and its international and multicultural context.

e) Place value in and recognize and reward the dedication, responsibility and performance of employees through the use of neutral and objective criteria related to their merit, capacity and results.

f) Promote the integration of employees into their work group, establishing remuneration conditions according to the responsibilities and other demands of the position.

g) Position the Group well and stay at the forefront of the market.

1.7 Principles of action for a work-life balance

The Company promotes a balance between the personal and professional lives of members of its teams through the following principles of action:

Promote the organization of working conditions and implement measures that favor a balance between employees' personal and professional life.

a) Address, among others, the situations faced by single parents, married employees, employees in a civil union, and divorced, separated, or widowed employees. Additionally, those living with several other people, with or without children, or in the pre-adoption and adoption process and facing any other specific family or affective circumstances, including the specific bond that exists with pets, as living beings with an emotional capacity must be considered. The paid leave provided for as part of agreements aimed at reconciling professional and family life must be respected.

b) Ensure that employees are able to exercise their rights of reconciliation between work and family life under equal conditions, regardless of their specific employment contract, without suffering discriminatory treatment and while preserving their labor rights.

c) Encourage the contracting of suppliers that favor the balance between the personal and professional lives of their employees.

1.8 Principles of action regarding respect for privacy and periods of offline rest

Emerging organizational dynamics, as well as the implementation of new technologies, promote organizational efficiency while blurring the boundaries between time dedicated to work and private life.

In line with the above considerations, the Company promotes the following principles of action to promote the effective separation of employees' personal and professional spheres and encourage them to enjoy a rich personal life in a manner that is compatible with and enriching for their professional activities. Special attention is provided to periods of offline rest:

a) Properly guide periods of offline rest in order to promote respect for rest periods and facilitate employees' full development of personal lives outside working hours and with the lowest possible level of interference from their professional obligations, which must only occur in situations of justified need.

b) Establish offline rest criteria that consider the specific situations faced by different groups of employees, including in particular: (i) those who need to be available due to their level of responsibility to act in different time zones or for their readiness in responding to unpredictable needs; and (ii) employees who perform, either totally or predominantly, their tasks remotely, especially from their homes. Criteria must be defined that, without prejudice to the employer's right to monitor the flexibility of schedules and the work performed, guarantee full respect for employees' personal lives and the right to rest away from professional responsibilities.

Guidelines for offline rests must be appropriate to the responsibilities of the different professional groups and include digital means of communication and information made available to employees to carry out their work, including, in particular, mobile devices, computers and tablets provided for remote work or provide access to professional e-mail.

1.9 Principles of action in relation to the workplace environment

The Company promotes a workplace environment consistent with the principles of dignity, mutual respect, confidentiality, cooperation and trust and which generates motivation and promotes individual well-being. Tools and protocols are made available to employees in order to minimize the possibility of suffering *burnout*, stress or work-related anxiety, as well as means that allow them to generate resilience in the face of

adversity, whether within the professional environment or their private lives.

The Group therefore assumes and promotes the following principles of action:

a) Recognize that culture and the work environment contribute significantly to improving the ability of employees to make healthy lifestyle choices, as well as to ensure that they are made aware of the importance of physical health in their personal and professional lives.

b) Advocate for a healthy lifestyle that not only prevents the onset of certain diseases but is also capable of promoting physical, mental and emotional well-being. Employees are encouraged to participate regularly in physical activities and to avoid sedentary lifestyles.

c) Facilitate collaboration and interaction among the employees at Neoenergia Group companies to stimulate the planning and debate of initiatives and ideas.

d) Promote a sense of teamwork to create a dignified, respectful, cooperative, reliable workplace environment in which employees feel safe to express themselves and improve the bonds between people to create a cohesive and highly motivated team.

e) Facilitate access to initiatives related to physical, mental, and emotional health by encouraging choices that improve collective health, including offering healthy dietary options and helping to reduce harmful habits and foster motivating work environments.

f) Promote a system of active listening that allows us to understand our employees' social experience, in addition to their needs. This initiative is part of a two-way relationship model and will allow for action plans and measures to be implemented that allow us to continuously improve their experience.

4. Management and Preservation of Human Capital

The management and preservation of human capital are fundamental aspects to strengthening the Company's position in relation to its competitors.

For this reason, the Board of Directors considers the impact that its decisions will have on management strategy and the preservation of human capital when analyzing and deliberating upon resolutions.

Additionally, the Company continuously works to offer value to its employees, in order to

favor the selection, hiring, promotion and retention of the best possible talent and promote and value internal talent.

One of the fundamental aspects of the promotion and management of human capital is the encouragement of continuous training, which the Company considers a key element of qualification, professional development, and a gateway to promotional opportunities within the Neoenergia Group.

5. Training Programs and Plans

The implementation of training programs and plans favors improvements in terms of work performance and adaptation to technological and organizational changes and the demands of Society, in addition to expanding professional development. Additionally, these programs facilitate the updating of processes aimed at the acquisition of new knowledge and the continuous development of skills, so that technologies, innovation and continuous training form an interactive triangle responsible for maintaining the Neoenergia Group's sustainable competitiveness.

Training programs and plans are supervised for effectiveness and must contain aspects related to respect for human rights, as well as the promotion of a culture based on ethical behavior and free of exclusionary or discriminatory biases.

Programs must be comprehensive to ensure that technical, social and human aspects are considered as a whole and employees develop not only the best available qualifications in the course of their work, but also the Group’s principles and values.

6. Instruments

To promote the principles indicated in this Policy, the Company relies on the following instruments:

a) Applicable legislation, the rules provided for in the Governance and Sustainability System and other internal documents that complement these provisions. In particular, the *Compliance Policy* and the *Internal Whistleblower Information and Protection System* apply to the principles indicated in section 3 above, as well as protocols for preventing any discriminatory conduct and/or constitutive harassment approved by the Company.

b) The procedures and guidelines for the development of a *Policy* approved by the Human Resources department (or by the department that, at any time, comes to assume its powers).

c) Collective bargaining or equivalent agreements that regulate aspects related to human resource management, as well as established and specific monitoring mechanisms.

d) Communication and dialogue channels with employees, such as subcommittees or mixed committees, organizational climate surveys, meetings with the executive chair and members of senior management, specific meetings, the corporate website and the Intranet at the Group's companies.

e) International mobility programs aligned with the Group's Business Model to promote the exchange of experiences and knowledge, professional development, the strengthening of human capital and the consolidation of an organizational culture within the Group's companies.

f) Training programs and plans that encourage the development of intellectual capital, the promotion of employees within Neoenergia Group companies and the qualification of employees with regard to the knowledge and skills necessary for the proper execution of their work.

g) Regular dissemination, awareness and training initiatives related to the prevention of workplace harassment and the promotion of an environment free of discrimination in order to continuously update knowledge on these topics.

h) Specific leadership training and monitoring program that supports internal promotion and ensures a planned succession for key positions at Neoenergia Group companies.

i) Occupational risk prevention programs and processes and a global occupational health and safety system based on standards applicable to all Neoenergia Group companies.

j) Guides and programs that promote physical, mental and emotional well-being, as well as a healthy, safe, pleasant work environment that encourages employees' personal and professional development and addresses their global training concerns.

7. Group-level coordination

Within each company's specific scope of activities, the Human Resources department (or the management bodies that, at any time, come to assume its powers)--as well as the local commissions that the Company's Human Resources department may establish-

-will coordinate with the Human Resources Board and specialized global commissions active in areas such as selection and hiring of professionals, training, remuneration systems or social benefits (or the committee, commission or board that, at any time, comes to assume its powers) at Iberdrola, S.A. The Human Resources department must establish the framework to guarantee there is an adequate consolidated level of maturity and risk in terms of the sustainable management of human capital at its Subsidiaries.

The Company's Human Resources department coordinates the corresponding management at Subsidiaries across their respective areas of competence. In particular, the department receives the support of the human resources departments (or the departments that assume their powers at any time) at Subsidiaries as part of the implementation and monitoring of human resources policies and strategies.

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8. Implementation and follow-up

As part of the implementation and monitoring of the provisions of this *Policy*, the Board of Directors relies on the Human Resources department (or the management body that, at any time, comes to assume its powers), which prepares guidelines and procedures for the management and promotion of human capital at the Company in accordance with the objectives and principles established in this *Policy.*

These guidelines and protocols may establish general principles that guide the rules that Subsidiaries must adopt in this area while respecting their autonomy.

The Human Resources department is responsible for the implementation of this Policy and the fulfillment of its objectives (or the management body that, at any time, comes to assume its powers). The department must establish a periodic monitoring and reporting procedure.

In order to fulfill its duties, the Human Resources department (or the management body that comes to assume its powers at any time) may create committees specialized in areas such as selection, recruitment, training, remuneration or social services.

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This Policy was initially approved by the Board of Directors on October 16, 2025, through the review and consolidation of the content *of the Equal Opportunities and Harassment Prevention Policy,* the *Selection and Hiring and the Knowledge Management Policies*, which were incorporated into this Policy for *Sustainable Management of Human Capital and Prevention of Harassment.* This Policy was last revised and modified at a meeting of the Board of Directors held on June 18, 2026.