

# Nature Management and Protection Policy

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the “**Company**”) has the authority to continuously develop, assess and review the Company’s Governance and Sustainability System, as well as to approve and update the policies containing the guidelines governing the Company’s activities. Such policies also inform, where applicable, the policies that the companies comprising the group whose parent entity, as defined by law, is the Company may decide to approve in the exercise of their corporate autonomy (the “**Subsidiaries**” and the “**Neoenergia Group**”).

Aware that leadership in the development of sustainable energy and respect for and protection of nature are pillars of the Neoenergia Group companies’ energy production model and of sustainable value creation, the Company has been committed to developing a sustainable energy model since 2018, when it took a leading position in this area and approved, for the first time, an *Environmental Policy*, a *Biodiversity Policy* and a *Climate Action Policy*.

In the exercise of these powers and within the framework of applicable law, the Company’s Bylaws, the *Purpose and Values of the Iberdrola Group* (the “**Purpose and Values**”), as well as the *Sustainable Development Strategy*, the Board of Directors approves this *Nature Management and Protection Policy* (the “**Policy**”), which respects, develops and adapts to the Company the Iberdrola Group’s Ethical and Basic Principles of Governance and Sustainability (the “**Ethical and Basic Principles of Governance and Sustainability**” and the “**Group**”, respectively).

This Policy is structured around climate action, biodiversity protection and the promotion of the circular economy through, respectively, the Climate Action Policy, the Biodiversity Policy and the Circular Economy Policy.

## 1. Scope of Application

This *Policy* applies to the Company. Nevertheless, it includes principles that complement the *Ethical and Basic Principles of Governance and Sustainability* in the area of nature management and protection. Accordingly, the principles of this *Policy* inform the actions and specific regulations of the Subsidiaries, subject to their respective powers and autonomy in this area.

These principles shall also guide, where applicable, the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote alignment with the principles set forth in this Policy among companies in which it holds an interest but which are not part of the Neoenergia Group, as well as in joint ventures, temporary business associations and other entities under its management.

## **2. Purpose**

The purpose of this Policy is to establish a reference framework for integrating the protection of nature and the environment into the strategy, investments and operations of the Company, as the Group's subholding company in Brazil, and of its Subsidiaries, as well as to define the principles of conduct for environmental and natural capital management, environmental protection and the promotion of environmental sustainability. To this end, it is based on compliance with applicable environmental legislation and incorporates the leading practices established in this area.

The Company regards respect for the environment as a key element in achieving its vision of building an energy model in harmony with nature and people. Accordingly, the Company maintains a leadership position and reaffirms its strong commitment to developing a sustainable energy model based on electrification from renewable energy sources and smart grids, efficiency, the reduction of pollutant emissions and digital transformation, with respect for and protection of the environment embedded across all its activities and processes.

Through its business model, supported by practices that foster transparent information and ongoing dialogue, the Company responds not only to regulatory requirements concerning environmental preservation, but also to the expectations of its Stakeholders and to the ongoing scrutiny of its management by analysts, rating agencies and other market participants.

## **3. Principles of Conduct**

The Company's commitment to protecting nature encompasses the sustainable management of natural capital, environmental protection and the promotion of environmental sustainability.

In this context, the Company adopts and promotes the following principles of conduct, which apply to all its activities and businesses and are embedded in its internal decision-making processes:

- a) Develop a sustainable business model that benefits nature and natural capital by integrating the protection and enhancement of biodiversity, improving circularity

across its activities and value chain, and respecting natural heritage within the strategy to reduce the environmental impact of its operations.

- b) Comply with environmental legislation and the leading practices established in this area.
- c) Take a leading role in nature conservation and protection, generating a net positive impact whenever possible and in collaboration with its Stakeholders.
- d) Address climate change mitigation by developing sustainable products and services based on renewable energy sources, contributing to electrification and optimizing energy use across its value chain to the extent possible.
- e) Use natural capital sustainably and, in particular:
  - (i) prevent and mitigate negative impacts related to water pollution from effluents or other sources, soil and air pollution, and pollutant emissions throughout the value chain, establishing the necessary controls to manage their effects on people and the environment;
  - (ii) promote the role that the Neoenergia Group companies' energy generation, storage and distribution grids and infrastructure can play in detecting and providing early warning of wildfire risks in their vicinity, as well as in mitigating and combating their spread.
- f) Promote and oversee the establishment of mechanisms coordinated through environmental management systems, as well as processes for the ongoing identification, quantification and assessment of impacts, dependencies, risks and opportunities related to natural capital in the Company's activities and value chain (including the due diligence stage), throughout the life cycle of its facilities and taking into account the perspectives of its Stakeholders.
- g) Promote the engagement of its Stakeholders in its business undertaking, as provided for in the *Stakeholder Relations Policy*, which includes, among other matters, the creation of long-term sustainable value shared with all Stakeholders.
- h) Raise awareness of, train and engage employees in the principles of this Policy, as well as members of the value chain and other Stakeholders.

- i) Provide transparent information on environmental matters, impacts, performance and actions.
- j) Continue developing due diligence processes within management systems for impacts, risks and opportunities related to natural capital, following the mitigation and conservation hierarchy (avoid, minimize, restore and, as a last resort, offset).
- k) Continue identifying actions and opportunities in response to natural capital-related impacts and risks in its direct activities, and promote their identification across the value chain in collaboration with its Stakeholders, by implementing the relevant due diligence system and taking into account that the current value chain is globally configured and that not all links have adequate traceability mechanisms.

#### **4. Priority Lines of Action**

To fulfill its commitment to promoting environmental sustainability and respect for nature, the Company defines the following three priority lines of action, to which the principles of conduct set forth in this *Policy* and in the *Ethical and Basic Principles of Governance and Sustainability* shall apply: (i) climate action; (ii) biodiversity protection; and (iii) circular economy.

#### **5. Group-Level Coordination**

The Executive Vice Presidency for Regulation, Institutional Affairs and Sustainability (or the department that assumes its responsibilities from time to time) shall act in coordination with the Technology Division of Iberdrola, S.A. (or the division or department that assumes its responsibilities from time to time) and shall establish the framework for coordination with its Subsidiaries to ensure an appropriate consolidated level of maturity and risk management in the area of nature management and protection.

#### **6. Implementation and Monitoring**

For the implementation and monitoring of the provisions of this Policy, the Board of Directors is supported by the Corporate Sustainability Department (or the department that assumes its responsibilities from time to time), through the Company's Sustainability and Reputation Committee, for which it shall establish, where appropriate, the corresponding monitoring and reporting measures.

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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 Environmental Policy and the Sustainable Management Policy into this Nature Management and Protection Policy, and was updated on October 13, 2026.