

Corporate Reputation Policy

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 that govern 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 ("**Subsidiaries**" and "**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** ") and aware that corporate reputation is one of the strategic intangible assets of the Neoenergia Group, the Board of Directors approves this *Corporate Reputation Policy* (the "**Policy**") that 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**").

The Company views reputation as an intangible asset that encompasses the collective perceptions that its various Stakeholders have of the Company, covering not only aspects related to business or financial operations, but also issues related to business ethics and responsible conduct, human rights, environmental protection, workplace relations, talent attraction and retention, the health and safety of those who interact with the Company, and natural capital.

This *Policy* complements and is based on the *Stakeholder Relations Policy*.

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of corporate reputation, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of Neoenergia Group Subsidiaries while 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 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 establish the principles of action that will govern the measurement and management of corporate reputation in order to identify and consider the legitimate perceptions and expectations of the Company's Interest Groups and integrate them into its strategy.

The Company's corporate reputation management, as it relates to minimizing and mitigating the reputational risk inherent in its business activities, is set forth in the Iberdrola S.A. *Reputational Risk Guidelines and Limits* adopted by the Board of Directors, which establish a framework for the control and management of the Group's reputational risk within the guidelines set forth in the *Iberdrola Group's General Bases of Control and Risk Management*.

3. Principles of action

The Company, as a subholding company of the Iberdrola Group (the "**Group**") in Brazil, assumes and promotes the following principles of action in relation to the measurement and management of corporate reputation, as established in this *Policy*:

- a) Disclose and internalize that the reputation of all Group companies constitutes a fundamental component for the creation and protection of value, both for the Company and its Subsidiaries and for the other Group companies.
- b) Involve its professionals in reputation management, as they establish relationships with Stakeholders, make decisions, carry out business activities and communicate the culture, opinions and decisions of the Company and, if applicable, its Subsidiaries.
- c) Promote a preventive culture to, on the one hand, obtain stable or increasing reputation levels and, on the other, mitigate, whenever possible, the appearance and development of situations that imply significant and abrupt decreases in reputation levels.
- d) Define reputation measurement models and tools, segmented by Stakeholder, which allow for the evaluation and monitoring of reputation levels through indicators of different natures, both qualitative and quantitative.

- e) Periodically evaluate corporate reputation management.
- f) Promote the application of the principles of business ethics and responsible behavior of its professionals, to avoid irregular conduct and acts that are illegal or contrary to the Governance and Sustainability System.
- g) Proactively manage Company Stakeholders with the goal of integrating their expectations and implementing improvement measures and actions.
- h) Assess, for the purposes of joining and participating in external organizations, whether they contribute to the perception that its Stakeholders have of the Company; in any case, such membership and participation must be carried out in accordance with the *Purpose and Values*, the *Ethical and Basic Principles of Governance and Sustainability*, and, in any case, in accordance with the provisions of the *Stakeholder Relations Policy*.
- i) Protect and contribute to the value of the Neoenergia brand, adhering to the principles of action established in *Neoenergia's Brand Policy*, in order to leverage such value with regards to reputation.
- j) Promote the adequate training of its professionals and, if applicable, of the Subsidiaries of the Neoenergia Group in matters that have or may have an impact on corporate reputation.
- k) Monitor the rules and policies under the Governance and Sustainability System that contain elements relevant to corporate reputation and identify indicators related to the expectations of Stakeholders.
- l) Integrate the latest and most innovative trends in corporate reputation and, in particular, identify future trends in relation to the expectations of its Stakeholders, as well as good practices to share with its Subsidiaries.

4. Management and measurement of corporate reputation

Corporate reputation is fundamentally managed through:

- a) relationships with Stakeholders, enabling the Company to understand their expectations and needs, analyze risks (including reputational risks), and establish specific action plans and improvement measures to meet the expectations of each stakeholder group; and

- b) action plans, which are measures designed to modify or complement the operations of the Company and its Subsidiaries to communicate the Company's performance or, if applicable, to better meet the expectations of one or more of its Stakeholders.

This is reported and monitored through the implementation of the *Iberdrola Group's Global Stakeholder Relationship Model* – provided for in the *Stakeholder Relations Policy* –, which establishes the principles and provides the guidelines to, on the one hand, ensure that relations with the Stakeholders of the Group's companies are carried out in a homogeneous manner, respecting the singularities of each territory and business and, on the other hand, establishing the necessary mechanisms to encourage said Stakeholders to have sufficient capacity to relate to the Group's companies.

Corporate reputation is monitored and measured, among other elements, through a specific dashboard that incorporates variables of evolution of reputation levels.

In addition, the Company performs quantitative and qualitative analyses to assess the perception of the media, social networks and opinion makers and, if necessary, develops specific communication plans with the objective of improving the perception of the positioning of the Company and its Subsidiaries on certain matters of interest in line with the expectations of their respective Stakeholders.

The Company may rely on external expert advice to measure and identify the impact of the activities and communications of its Subsidiaries on corporate reputation.

5. Coordination at the Group level

The Corporate Sustainability Office (or the office that, at any time, assumes its responsibilities), through the Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), will act in coordination with the Corporate Sustainability Division and the Sustainability and Reputation Committee of Iberdrola, S.A., and will ensure the coordination of the oversight and management of the corporate reputation of the Company and its Subsidiaries, without prejudice to the corporate autonomy of each of them.

To this end, it shall: (i) define the basic guidelines for improving the Neoenergia Group's reputation; (ii) monitor the results and effectiveness of existing measurement tools; (iii) approve and monitor action plans; (iv) collaborate in the preparation of public disclosures regarding corporate reputation issued by the Company and, where applicable, by its Subsidiaries; (v) establish the necessary coordination mechanisms with the Company's corporate and business units, as well as with the Company's Sustainability and Reputation Committee; and (vi) implement procedures or manuals for managing

reputational issues in crisis situations, whose guidelines for action must be coordinated, when appropriate, with resilience plans.

6. Implementation and Monitoring

To implement and monitor the provisions of this Policy, the Board of Directors relies on the Corporate Sustainability Office (or the office that, at any time, assumes its responsibilities), through the Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), which will develop the necessary procedures for this purpose.

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This Policy was approved at a Meeting of Neoenergia's Board of Directors held on June 18, 2026 and last updated on June 18, 2026.