

Anti-Corruption and Fraud Policy

Updated June 18, 2026

NEOENERGIA S.A.'s (the "**Company**") Board of Directors has the power to prepare, design, 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 (the "**Subsidiaries**" and "**Neoenergia Group**").

Corruption and fraud slow economic development, weaken democracy, undermine social justice and the rule of law, causing serious damage to the economy and civil society and, in many cases, facilitate the operations of organized crime, and should therefore be fought and never tolerated.

The Company, in accordance with the provisions of the *Purpose and Values of the Iberdrola Group* (the "**Purpose and Values**" and the "**Group**") and the guidelines of conduct established by its *Code of Conduct for Managers, Professionals and Suppliers* (the "**Code of Conduct**"), as a reference to commitments to ethical principles and honesty, assumes the responsibility of actively participating in the challenge of combating corruption and fraud in all its areas of activity.

In the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values*, as well as in line with the assumption of these commitments and responsibilities in the fight against corruption and fraud in all areas of activity of the Company, the Board of Directors approves this *Policy Against Corruption and Fraud* (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**").

1. Scope

This *Policy* is applicable to the Company, in particular, to the members of the management and professional bodies of the Company regardless of their hierarchical level, functional level or place of operation. Nevertheless, it includes principles that complement, in the scope of the prevention of corruption and fraud, the *Ethical and Basic Principles of Governance and Sustainability*. 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 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 and other entities in which it assumes management, with the principles related to the prevention of corruption and fraud contained in this *Policy*.

2. Purpose

2.1 The purpose of this *Policy* is to send to the managers, members of the auxiliary bodies, members of the Audit Committee and professionals of the Company, as a subholding of the Group in Brazil, and of the Subsidiaries (hereinafter, “the **Professionals**”), as well as to all third parties acting on their behalf, customers and the general public, a clear and forceful message of zero tolerance in relation to fraud and corruption in all its forms, demonstrating the commitment of the companies of the Neoenergia Group to combat such unlawful acts in their activities.

2.2 This *Policy* establishes minimum standards of behavior for its professionals, as well as for its suppliers of goods and services in situations that may involve or characterize corruption, bribery or money laundering, making clear the attitude of the companies of the Neoenergia Group in rejecting any and all situations or circumstances related to these practices. It is also the objective of this *Policy* that everyone observes the requirements of the applicable legislation on combating corruption, both national and international, in particular the provisions of anti-corruption and anti-money laundering laws. In addition, it establishes that all suppliers of goods and services and business partners of the companies of the Neoenergia Group observe the same laws, regulations, standards and ethical business practices, obeying the provisions of its *Code of Conduct*, in order to ensure that the highest standards of integrity, legality and transparency are adopted during the conduct of business.

2.3 The Principles present in this Policy materialize and develop the *Compliance Policy* and the *Internal Whistleblower Information and Protection System*, explain the firm commitment of the Company to its purposes and values, to ethical principles and to permanent vigilance and reflect a permanent commitment of the Company to the monitoring of its processes, in order to prevent, detect and deter fraudulent and illicit acts and behaviors, or that may be characterized as corruption in any of its forms, maintaining effective mechanisms for communication, awareness and engagement of all professionals and the development of a business culture based on ethics and honesty.

3. Principles of action

The principles of action that the Company assumes and promotes in the fight against corruption and fraud are as follows:

a) Not tolerate, allow or engage in any behavior that constitutes corruption in any of its forms, including extortion, bribery, influence peddling or money laundering in the performance of its business activity, whether in the public sector or in the private sphere.

In this sense, it is not allowed that Professionals, suppliers, agents, intermediaries, business partners, contractors, including any third party acting on behalf of the companies of the Neoenergia Group, engage in any corrupt or illicit activity and, directly or indirectly, receive, offer, promise, provide or authorize any person to grant money, undue advantages or anything of value to any person, individual or legal entity, or person related to it, whether that person is a public agent or not, with the purpose of obtaining for themselves or for others any undue advantage, even if it may eventually benefit the companies of the Neoenergia Group.

b) Promote a preventive culture based on the principle of "zero tolerance", in relation to corruption and bribery in business, as well as the practice of other acts that constitute any form of fraud or crime in business.

This principle of "zero tolerance" against corruption, bribery and any form of fraud or crime in business has an absolute nature and precedence over the possible obtaining of any type of benefit (economic or otherwise) for the Company and for the Subsidiaries, their Professionals and their suppliers, based on an irregular, illicit business or transaction, or contrary to the law or the Governance and Sustainability System and, in particular, to the principles of the *Code of Conduct*.

c) Adopt the appropriate measures so that the relationships between the Professionals and the Public Administration and any authorities, public officials and anyone involved in the exercise of the public function, as well as political parties and similar organizations, are always governed by the principles of cooperation, probity, transparency, legality and honesty.

d) Have specific procedures to prevent any action that may be considered an act of corruption, bribery or money laundering, the application of which shall be supervised by the Company's Compliance Unit.

e) To behave, in its relations with public agents, with integrity and transparency, with cordiality in the business environment, maintaining conduct in compliance with the Company's *Code of Conduct* and the *Professional Codes of Ethics* that guide the conduct of public agents. It is everyone's duty to ensure a proper way to open, build, and maintain these relationships as set forth in this policy and the law.

f) Not to allow, authorize or agree that its Professionals use their position in the Company or in other companies of the Neoenergia Group, or their relationship with public or private agents, with decision-making power, to obtain any type of advantage, for themselves or for any related person, directly or indirectly. It is also prohibited to demand or request undue advantage, including in cash, in exchange for carrying out routine professional tasks, such as obtaining information, connecting power, approving projects, or omitting an official obligation, such as exercising supervision and applying penalties for breach of contract.

g) Refrain from making any payment, known as a facilitation payment, either directly or through third parties, through which a government action, service, or act may be unduly

expedited or that is intended to ensure the performance of an action or service outside its normal conditions of execution or provision, especially if the act or omission could constitute undue favoritism.

h) Not to finance, fund, sponsor or in any way subsidize, by itself, its Professionals or through third parties, the practice of the unlawful acts provided for in this *Policy*, in the Company's *Code of Conduct* or in Brazilian anti-corruption legislation;

i) Prohibit influence peddling. The Company and its Subsidiaries, while they may hire former public officials or allow such individuals to provide services to them, subject to the cooling-off periods established by the regulations of the respective public agencies from which they came, do not, under any circumstances, condone the practice of influence peddling, and the conduct of these professionals must be guided by ethics and compliance with the law. The same principle applies to its Professionals who are related to public agents who hold, in the exercise of their duties, some level of decision-making power.

j) Implement training programs and communication plans appropriate to the professionals of the Neoenergia Group Companies with sufficient regularity to ensure the updating of their knowledge on the subject of this *Policy*. In particular, all Professionals will receive training on the *Code of Conduct* to prevent any type of fraud, corruption, money laundering, bribery or extortion.

k) Maintain a climate based on transparency, integrating the various crime prevention systems, maintaining the appropriate internal channels, in accordance with the *Internal Whistleblower Information and Protection System*, to allow Professionals, suppliers, shareholders and the external public to report any irregularities, inappropriate, illegal conduct, contrary to the *Code of Conduct*, or any conduct that violates the Company's Governance and Sustainability System.

l) Ensure that all Professionals remain vigilant regarding the practice of illegal acts, in particular with regard to the fight against corruption and money laundering. It is the duty of all Professionals and suppliers to report any situations that may involve suspicions or risks of corruption, bribery, extortion, illicit payments and money laundering, as well as suspected violations of the law, the *Code of Conduct* or corporate policies.

m) Not to adopt any form of retaliation, directly or indirectly, against persons who have reported, through the channels referred to in the previous item or by any other means, the practice of any irregular conduct or any act contrary to legality or the Governance and Sustainability System, including the provisions of the *Code of Conduct*, acting in accordance with its *Compliance Policy* and the *Internal Whistleblower Information and Protection System*, unless they have acted in bad faith.

n) Identify and assess the risks associated with fraud, corruption, bribery and money laundering in the activities of the Company and the Subsidiaries.

o) Establish adequate preventive controls and measures (including, but not limited to, the implementation of internal regulations and procedures approved for this purpose) aimed at preventing and mitigating the risks associated with fraud and corruption in all its forms in the activities of the Company and the Subsidiaries, and, in particular, in all transactions involving relationships with third parties.

p) Ensure that the relationship of the Company and its Subsidiaries with their suppliers is guided by legality, business ethics, efficiency, transparency and honesty, and that no supplier offers or grants to any public agents, other persons involved in the exercise of the public function, authorities, third parties or Professionals, in the activities carried out by the companies of the Neoenergia Group or on their behalf, directly or indirectly, gifts, tips, facilitation payments or other undue benefits or unauthorized advantages, in cash or any means, with the objective of obtaining favorable treatment in the award or maintenance of a contract or personal or supplier gain.

q) Promote appropriate measures so that suppliers comply with the policies and procedures established within the Neoenergia Group companies regarding the prevention of corruption and fraud, in any of its forms.

r) Ensure that all contracts entered into with third parties to act on behalf of the Company include anti-corruption clauses to ensure compliance with this *Policy*. Although the Company has its own anti-corruption clauses, it is possible, upon evaluation by the Compliance Unit, for the Company to adhere to the anti-corruption clauses of its counterparties, provided that the basic principles of anti-corruption are contemplated therein.

s) In the case of standard contracts issued by regulatory agencies or public entities, or adhesion contracts with business partners, where it is not possible to include anti-corruption clauses because the content of such contracts cannot be modified, the provisions of the preceding subparagraph may not apply, provided that the Compliance Unit has conducted a prior assessment.

In order to comply with the provisions of the law and the principles of this *Policy*, the Company and other companies of the Neoenergia Group provide adequate channels of communication, so that the members of their management bodies, professionals, suppliers, customers and third parties provided for in the applicable regulations can file complaints and report on possible irregular or potentially contrary conduct and acts (including the Brazilian Anti-Corruption Law – 12.846/2013, the “**Anti-Corruption Law**”), the *Code of Conduct* and the policies and other standards of the Governance and Sustainability System, or affect the scope of their respective activities (including, in particular, potential fraudulent acts and behaviors or that constitute corruption in any of their forms) and for the treatment of complaints or information that are sent.

These channels are integrated into the *Internal Whistleblower Information and Protection System* and constitute the preferred channel for the communication of the

abovementioned conducts and acts and for the treatment of complaints or information received in relation to them. These channels are independently managed by the Compliance Unit, ensuring the anonymity and confidentiality of information.

4. General provisions

4.1. Violations of the *Anti-Corruption Law* may result in serious penalties for the companies of the Neoenergia Group and its Professionals and/or representatives involved, directly or indirectly with corrupt practices. Therefore, the practice of corruption, fraud, bribery or money laundering by a Professional or representative of companies of the Neoenergia Group is punishable and will result in sanctions that may include termination of the employment contract or provision of services or supply of materials, as the case may be, in addition to civil, administrative and criminal sanctions, as provided by law.

4.2. In the event of involvement in corruption, bribery, or money laundering, and following an assessment by the Company's legal department, the Employee may be suspended from their duties until the investigations are concluded, taking into account the nature and severity of the situation.

4.3. No Professional, supplier or service provider will be penalized due to delay or loss of business resulting from their refusal to pay or receive bribes or kickbacks or to perform any act that is characterized as corruption.

4.4. Questions about the content and application of this *Policy* or about any situations that may involve suspected corruption, bribery, extortion or money laundering should be referred to the Compliance Unit or the Compliance Officer of the corresponding Subsidiaries, or even registered in the consultation channel made available by the Company.

5. Implementation and monitoring

5.1. The Compliance Unit will proactively ensure the application and effectiveness of this *Policy* and disclose its content to its recipients, without prejudice to the responsibilities of other bodies and departments of the Company or Subsidiaries.

5.2. The Audit and Compliance Committee will regularly review the content of the *Policy*, ensuring that it reflects current international recommendations and best practices. It will also propose to the Board of Directors any changes and updates that contribute to its continuous development and improvement, taking into account, when appropriate, suggestions and proposals from the Compliance Unit.

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This *Policy* was initially approved by Neoenergia's Board of Directors on December 17, 2015 and last revised and modified at the Board of Directors' Meeting of June 18, 2026.