

Anti-Corruption and Fraud Policy

Updated September 27, 2023

1. Introduction

The Board of Directors of NEOENERGIA S.A. (the “**Society**”) is vested to prepare, assess and review the Society’s Governance and Sustainability System on an on-going basis and, specifically, to approve and update, the corporate policies, which contain the guidelines governing the conduct of the Society and the societies integrated into the group, whose dominant entity is, in the sense established by law, the Company (“Group”).

Corruption and fraud stunt economic development, weaken democracy, undermine social justice and the Rule of Law, cause serious damage to the economy and civil society, and in many cases facilitate the operations of organized crime, and must therefore be fought and never tolerated.

The Society, in compliance with the provisions of its Purpose and Values and the guidelines of conduct established by its Code of Ethics, as a reference to commitments with ethical and honesty principles, the Society takes on the responsibility of actively participating in the challenge of fighting corruption and fraud in all its areas of activity.

In view of these commitments, in the exercise of its powers, the Society's Board of Directors approves Anti-corruption and Fraud Policy (the "Policy") in compliance with the Law, the Bylaws and the operating guidelines present in the Society’s Purpose and Values.

2. Purpose

2.1 The purpose of this Policy is to send to shareholders, administrators, members of auxiliary committees, members of the fiscal council and professionals of the Society and other societies of the Group (“the Professionals”), as well as to all third parties who act on behalf of itself, 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 Group's societies to combat such illicit activities in their activities, thus contributing to the achievement of objective sixteen of the Sustainable Development Goals (SDGs) approved by the United Nations (UN).

2.2 The following categories are covered by the concept of Professionals: managers, members of the supporting committees, members of the supervisory board, executives and employees, interns, third-party contractors, and underage apprentices.

2.3 This Policy, together with the Compliance Policy and the Internal Information and Whistleblower Protection System, explain the Society's firm commitment to its purposes and values, to ethical principles and to permanent vigilance and reflects a permanent commitment of the Society with the monitoring of its processes, with the purpose of preventing, detecting and preventing fraudulent and illicit acts and behaviors, or that may be characterized as corruption in any of its forms, maintaining effective communication, awareness and awareness mechanisms for all Professionals and the development of a business culture based on ethics and honesty.

3. Scope

3.1 This Policy applies to Professionals of the Society and societies comprising the Group, irrespective of their hierarchical level, functional level or place of performance, as well as to third parties acting on behalf of the Society or other societies in the Group.

3.2 This Policy and the principles contained therein shall be adopted by all the societies comprising NEOENERGIA Group. This Policy shall also be complied with by the Professionals who: (i) hold positions or roles of representation or management in societies in which the Group holds an interest, even if not a controlling interest, without prejudice to compliance with equivalent standards and policies in these societies; (ii) act in associations or foundations of which any of the Group's society is a member or sponsor, or (iii) are suppliers and service providers - including any agents, intermediaries or third parties, who interact or work with the Group - who shall observe and comply with and adhere to the provisions of this Anti-Corruption and Fraud Policy and the *Code of Ethics* of the Society, in compliance with item 4, sub-items "r" and "s".

3.3 The societies comprising the Group may, after prior consultation with the Society's Compliance Unit, adopt policies and standards that adapt and develop the principles covered in this Anti-Corruption and Fraud Policy to the specifics of each jurisdiction or business. However, such policies and standards shall be in full compliance with the principles set forth in this Policy.

3.4 Persons who act as representatives of the Society and other Group societies and entities not belonging to the Group, will observe and, as far as possible, promote in such societies the adoption of the principles of combating fraud and corruption set out in this Policy.

3.5 This Policy shall also apply to the joint ventures, temporary agreements and other equivalent situations, over which the Society or another Group society has management influence.

4. Principles of conduct

This Policy is based on the following principles:

- a) Not tolerate, allow, facilitate or engages in any behavior that constitutes corruption in any of its forms, including extortion, bribery, influence peddling or money laundering in the conduct of its business activities, in the public or in the private sector;
In this sense, it is not permitted that Professionals, suppliers, agents, intermediaries, commercial partners, contractors, including any third party acting on behalf of the 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, natural or legal, or person related to them, whether that person is a public agent or not, with the purpose of obtaining for themselves or for any undue advantage to another, even if it may eventually benefit the Group;
- b) Preventive culture based on the principle of "zero-tolerance" in relation to business corruption and bribery, as well as the practice of other acts that constitute any form of fraud or crime in business;;

This "zero-tolerance" principle towards corruption, bribery and any form of fraud or crime in business is absolute in nature and prevails over obtaining any kind of economic benefit or benefit of any nature whatsoever for the Society and for the other societies in the Group, its Professionals and its suppliers, based on an irregular, illicit business or transaction, or contrary to the Law or the Governance and Sustainability System and, in particular, the principles of the Code of Ethics.

- c) Adopt the appropriate measures so that relationships between the Professionals and any Public Administration, authorities, public officials or other persons who participate in the exercise of public positions, as well as political parties and similar institutions shall in any event be governed by the principles of cooperation, probity, transparency, legality and honesty.
- d) Have specific procedures to prevent any conduct that might be considered an act of corruption, bribery or money laundering, the application of which is supervised by the Compliance Unit and the Society's Compliance units, as applicable;;
- e) In their relations with public agents, Professionals must behave with integrity and transparency, with courtesy in the business environment, maintaining a conduct adherent to the Society's Code of Ethics and to the Professional Codes of Ethics that guide the conduct of public agents. It is everyone's duty to ensure an adequate way to open, build and maintain such relationships, as set forth in this policy and the law;
- f) Do not allow, authorize, or agree that its Professionals to use their position in the Group, or their relations with public or private decision-makers, to obtain any kind of advantage for themselves or for any directly or indirectly related person. It is also prohibited to require or request an undue advantage, including cash, in exchange for performing routine professional tasks, such as obtaining information, energy connection, project approval, or omission of statutory obligations, such as inspection and application of penalties for breach of agreements;
- g) Not make any payment, known as speed money, by itself, or through third parties, through which an action, service or governmental act may be improperly expedited or in order to ensure the performance of any action or service in relation to its normal conditions of performance or service, especially if the act or omission may characterize undue favor;
- h) Not finance, fund, sponsor or in any way subsidize for itself, its Professionals or third parties, the practice of illegal acts provided for in this Policy, in the *Code of Ethics* of Society or in Brazilian anti-corruption legislation;
- i) Prohibit influence peddling. Although the Group may accept former public servants, or allow them to render services to it, subject to the impediment periods of impediment established by the regulations of the respective public agencies of origin, it does not accept, under any circumstances, the practice of trafficking of influences, and the performance of these professionals shall be based on ethics and compliance with the law. The same principle applies to its Professionals who have a family degree of kinship with public agents who, in the exercise of their duties, hold some level of decision-making power;
- j) Implement appropriate training programs and communication plans for the Group's professionals with sufficient regularity to ensure the updating of their knowledge on the topic of this Policy. Particularly, all Professionals shall receive training on the *Code of Ethics* to avoid any type of fraud, corruption, money laundering, bribery or extortion;
- k) Promotes a climate based on transparency, integrating the various crime prevention systems, maintaining the appropriate internal channels including an independent reporting channel, to allow Professionals, suppliers, shareholders and the external public to encourage the reporting of any improper acts, inappropriate, illegal conduct, contrary to the Code of Ethics, or, any conduct that violates the Society's corporate Governance and Sustainability System;

To this end, the Society and the other societies in the Group have established appropriate channels so that its Professionals, suppliers, third parties, customers and the general public can submit complaints informing possible irregular conduct related to compliance with the law (including the Brazilian Anti-Corruption Law – 12,846 /2013), the Group's code of ethics and/or integrity policies, including, in particular, fraudulent acts and behaviors or those that constitute corruption in any of its forms;

- 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 Ethics* or its internal policies. For this purpose, the Group provides an independent ethical channel on its website, e-mail and free call line for reports, ensuring the anonymity and secrecy of the information;
- m) Do not adopt any form of retaliation, directly or indirectly, against persons who have communicated through the channels referred to in the previous item or by any other means the practice of any improper conduct or any act contrary to legality or to the Security System, Governance and Sustainability, including the provisions of the *Code of Ethics*, acting in accordance with its Compliance Policy and the Internal Information and Whistleblower Protection System, unless they have acted in bad faith;
- n) Identify and evaluate the risks associated with fraud, corruption, bribery and money laundering in the activities of the Society and other Group's societies ;
- o) Establish appropriate controls and preventive measures (including, but not limited to, 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 manifestations in the Society's activities and other Group societies, and in particular, in all transactions involving relationships with third parties;
- p) Ensure that the relationship between Group societies and their suppliers are based on legality, business ethics, efficiency, transparency and honesty, And that no supplier offers or grants to any public agents, other people involved in the exercise of public functions, authorities, third parties or Group Professionals, in activities carried out by the Group or on its behalf, directly or indirectly, gifts, tips, facilitation payments or other undue benefits or unauthorized advantages, in cash or any means, with the aim of obtaining treatment favorable in the award or maintenance of a contract or personal or supplier gain;

Promote appropriate measures so that suppliers comply with the policies and procedures established within the Group regarding the prevention of corruption, in any of its forms. The Society and other Group societies have channels, integrated into the internal information system of the respective Group societies, in accordance with the provisions of the Compliance Policy and the Internal Information and Whistleblower Protection System, which constitute the preferred channel for reporting irregular or potentially illegal conduct and acts or those contrary to the law or the Governance and Sustainability System and for the handling complaints or information that is sent. Ensure that all contracts signed with third parties to act on behalf of the Society include anti-corruption clauses to ensure compliance with this Policy. Although the Society has its own anti-corruption clauses, it is possible, upon assessment by the Compliance Unit, for the Society to adhere to the anti-corruption clauses of its counterparties, as long as the basic principles of combating corruption are included in them.

- q) In the case of contracts standardized by regulatory bodies or public entities, or adhesion contracts from commercial partners, and if it is not possible to include anti-corruption clauses due to the impossibility of changing their content, the provisions of the previous paragraph may not apply, provided that there is a prior assessment of the Compliance Unit.

5. General provisions:

5.1. Violations of the Anti-Corruption Law may result in serious penalties for the Group and its Professionals and/or representatives directly or indirectly involved in corruption practices. Accordingly, the practice of corruption, fraud, bribery or money laundering by a Professional or Group's representative is punishable and shall result in penalties that may include termination of employment contract or the agreement for the provision of services or supply of materials, as the case may be, as well as civil, administrative and criminal sanctions, as provided by law.

5.2. In the event of involvement in corruption, bribery or money laundering practices, and after assessment by the Society's legal department, the professional may be removed from their activities until the conclusion of the investigations, considering the characteristics and the severity of the case in concern.

5.3. No Professional, supplier or service provider will be penalized due to delay or loss of business resulting from their refusal to pay or receive a bribe or kickback or from carrying out any act that is characterized as corruption.

5.4. Doubts about the content and application of this Policy or about any situations that may involve suspected corruption, bribery, extortion or money laundering shall be referred to the Compliance Superintendence or to the Compliance Officer of the Group societies or registered in the consultation channel available on the Society.

6. Review and approval

The Compliance Unit, or the body that at some point assumes these functions, shall periodically review the contents of the Policy, ensuring that it contains the recommendations and best national and international practices in force and shall propose to the Board of Directors those amendments and updates that contribute to the development and ongoing improvement thereof, taking into account any suggestions or proposals made by the Group's professionals or external entities.

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This Policy was initially approved by Neoenergia's Board of Directors on December 17, 2015 and last reviewed and amended at the Board of Directors' Meeting held on September 27, 2023.