

Summary - Corporate Risk Policies

April 18, 2024

Credit Risk Policy

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The Credit Risk Policy establishes the principles and framework for the control and management of credit risk in a consolidated manner for the Neoenergia group, comprehending credit risk as any counterparty risk, which can be final customers, counterparties in the financial market or energy market, partners, suppliers, insurers, among others, which may generate economic or financial loss for the Group in the breach of contractual obligations.

Exposure to credit risk occurs through different channels, depending on the type of relationship with the counterparty, which is materialized in settlement, replacement, or amortization costs.

In particular, the Credit Risk Policy establishes the identification and segmentation into homogeneous groups by type of credit exposure within Neoenergia, the application of corporate criteria for the admission of counterparties and the allocation of risk limits and guarantees according to quality of credit criteria, adapted to the characteristics of different types of business.

Insurance Policy

April 18, 2024

The Insurance Policy establishes the basic principles and the framework for the control and management of Insurance, to mitigate the Group's exposure to operational, construction and transport risks and the respective civil liability risks of all Neoenergia group businesses.

The Insurance Policy defines the coverage limits of insurance policies for, among others:

- a) Material damage;
- b) Civil liability;
- c) Cyber risks;
- d) Civil liability for air transport;
- e) Environmental civil liability;
- f) Operational risks.

Investment Policy

April 18, 2024

The Investment Policy establishes the principles and framework for analysis, monitoring, control and management of risks associated with new investment and divestment projects of the Neoenergia group's businesses.

In particular, the Investment Policy establishes limits in terms of profitability with the creation of sustainable value and risk for projects, as well as their alignment with the Group's strategy.

Financial Risk Policy

April 18, 2024

The Financial Risk Policy establishes the basic principles and the general framework for financial risks management and control applicable to all Neoenergia group businesses.

The Neoenergia group must develop a financial risk management strategy that allows it to obtain the necessary resources to fulfill operational and investment needs, within the law, under optimal cost and term conditions, minimizing the associated risks:

- a) Ensure liquidity with minimal financial expense;
- b) Establish appropriate risk levels, seeking the best risk-return within established limits;
- c) Transfer to third parties the financial risks that must not be assumed by the Group;
- d) Keep solvency and leverage indicators at levels that support a good credit rating for Neoenergia in accordance with the objectives established by the shareholders;
- e) Observe that the ballasts considered as "green" have been contracted in accordance with the principles defined in the Neoenergia Group's Green Finance Framework, in order to maintain the conditions for them to continue to qualify under the "green finance" standard; and
- f) Comply with local regulatory requirements and applicable tax regulations.

Treasury Share Policy

April 18, 2024

The Treasury Share Policy establishes the basic principles and the general framework for the control and management of risks in operations involving shares issued by Neoenergia, carried out directly by the Company.

This Policy, along with the General Corporate Risk Management Policy of the Neoenergia group, the other internal regulations, the Law 6.404, from 1976, as amended ("Corporate Law") and the regulations of the Brazilian Securities and Exchange Commission ("Comissão de Valores Mobiliários "CVM") and of Brazil's Stock Exchange (B3 S.A. – Brasil, Bolsa, Balcão) applicable, constitute the risk management framework related to the trading of own shares that the companies comprising the Neoenergia group must follow.

Operations with Treasury Shares must always have legitimate purposes, for example:

- Provide investors with adequate liquidity and transparency in the trading of the company's shares;
- Perform programs for the purchase of own shares, approved by Neoenergia's Board of Directors or General Meeting and allow the Company access to shares that allow it to fulfill its commitments to deliver these ones previously contracted due to issues of securities or corporate operations, such as stock-based compensation plans for directors, managers, or employees;
- Fulfill other previously assumed legitimate commitments; and
- Any other permissible purposes in accordance with applicable regulations.

Procurement Risk Policy

April 18, 2024

The Procurement Policy establishes the global framework for the control and management of market, credit, business, regulatory, operational, reputational, fraud, criminal and cybersecurity risks in the activities of purchasing materials, equipment and contracting works and services throughout the whole group, with special emphasis on compliance with the ethical commitments of the Neoenergia group and its suppliers.

The Procurement Policy adheres to the following basic principles:

- a) Promote and develop a solid culture of risk and business ethics throughout the organization that support the professional and responsible behavior of all employees, in accordance with the rigorous application of the Code of Ethics, the Anti-Corruption and Fraud Policy, the Prevention of Crimes, the Reputational Risk Policy, the Cybersecurity Risks Policy, the Personal Data Protection Policy and other applicable regulations;
- b) Establishes, in a coordinated manner, the standards and controls related to the purchasing activities of the Neoenergia group, ensuring full adherence to the governance and sustainability system;
- c) Implement the necessary mechanisms for purchasing decisions, ensuring in all cases the appropriate balance between technical competence, quality, price, qualification, and reputation of the supplier and in accordance with the Group's Sustainability Assessment model along the supply chain;
- d) Seek a relationship with suppliers based on the principles of business ethics and transparency, seeking continuous improvement, fostering innovation and development aiming the improvement and implementation of new products, services, and ways of acting;
- e) Promote the motivation and active participation of employees, the necessary training to develop their tasks and their continuous education;
- f) Promote sustainable economic growth, productive and dignified employment for all professionals who are part of the value chain of the Neoenergia group, lined up with objective eight of the Sustainable Development Goals (SDGs) approved by the United Nations and with the commitments of ESG+F disclosed by Neoenergia, including the goal of contracting suppliers classified as sustainable;
- g) Establish supplier selection procedures consistent with standards of impartiality and equal opportunities, guaranteeing the professionalism of Neoenergia group employees under any circumstances;
- h) Requiring suppliers to strictly comply with the contractual terms and conditions and current laws, as well as the principles of action present in the Code of Ethics, especially in the Ethical Commitments for Suppliers section and adequacy to the ESG + F criteria according to the Sustainability Assessment model of the Group along the supply chain;
- i) Perform all procurement processes in accordance with the principle of transparency and integrity, respecting the values and principles of conduct established in the Code of Ethics, the Anti-Corruption and Fraud Policy and “zero tolerance” for illegal acts, corruption, bribery, money laundering, and any situations involving the practice of fraud or illicit conduct; and

j) Maintain the good reputation of the Neoenergia group, as a market participant, executing all operations based on solid and documented principles, in accordance with the obligations signed with counterparties.

Information Technology (IT) Policy

April 18, 2024

The IT Policy establishes a governance model, basic principles and a general risk management structure for IT and associated telecommunication systems, which make up the Neoenergia group's IT, as well as the necessary infrastructure to enable efficient and effective business.

This Policy covers the management of risks associated with the use, ownership, operation, participation, influence, and adoption of certain information technologies and/or their management and control processes.

Defines the integrated management framework that allows for a global technological focus and seeks to ensure adequate management of information technologies and associated risks, boosting the creation of value through an effective and innovative use of information technologies and the satisfaction of internal and external users with the level of commitment and the services provided, maintaining a balance between the generation of benefits, the mitigation of risks and the efficient use of resources.

Cybersecurity Risk Policy

April 18, 2024

The Cybersecurity Risk Policy establishes the principles and framework for the control and management risks arising from threats and vulnerabilities in the Neoenergia group's control or information and communication systems or any other asset that forms part of the Group's Cyberinfrastructure, including the information assets.

The group establishes guidelines for a common cybersecurity management model coordinated by a Cybersecurity Committee based on the development of global norms and rules for application in all businesses and corporate functions to foster a solid cybersecurity culture.

Within the scope of the processing of personal data under the terms of the General Data Protection Law - Law 13.709/2018, of the systems and critical infrastructure operated by the Neoenergia group.

The Cybersecurity Risk Policy is based on the following basic principles:

- a) Make all employees, suppliers, and collaborators aware of Cybersecurity risks and ensure that they have the necessary knowledge, skills, experience, and capabilities to support the Neoenergia group's Cybersecurity objectives;
- b) Ensure that the Neoenergia group's cyber assets have an adequate level of Cybersecurity and Cyber-resilience and apply the most advanced standards in those that support the operation of critical Cyberinfrastructures;
- c) Promoting the existence of appropriate Cybersecurity and Cyber-Resilience mechanisms for systems and operations managed by third parties that provide services to the Neoenergia group;

- d) Strengthen prevention, detection, reaction, analysis, recovery, response, investigation, and coordination capabilities related to terrorism and delinquent activities in Cyberspace;
- e) Have procedures and tools that allow quickly adapting to the constant changes in the technological environment and the new threats that arise in Cyberspace;
- f) Collaborate with relevant government bodies and agencies, aiming to contribute to the improvement of Cybersecurity at the international level;
- g) Comply with the principles established in the Corporate Security Policy in relation to Cybersecurity, internally and in the companies of the Neoenergia group;
- h) Protect information on critical Cyberinfrastructures and on the Neoenergia group's Cybersecurity systems;
- i) Implement Cybersecurity measures based on efficiency criteria and that contribute to the functionality of systems and the continuity of key services; and
- j) - Always act under the aegis of current legislation and within the framework established by the Governance and Sustainability System and Code of Ethics of the Neoenergia group.

Reputational Risk Policy

April 18, 2024

The Reputational Risk Policy establishes the principles and framework for managing reputational risk that can potentially have a negative impact on the value of the Neoenergia group, due to conduct, behavior and/or corporate positioning in disagree with the expectations of the various Groups of Interest, which is part of Neoenergia's value creation cycle.

There is a direct relationship between this *Policy and Stakeholder Relations Policy*, a document approved by the Board of Directors in 2023, with the aim of promoting a relationship framework, supported by two-way communication, involvement, and collaboration, as well as on the principles of transparency, active listening, and equal treatment. In 2024, the concept of ESG+F Risk (Environmental, Social, Governance and Financial Materiality) was updated, and the definition of Climate Risk (transitional and physical climate risk) was included.

The Policy deals with the reputational impact when negative publicity, true or false, concerns related to Greenwashing, Greenwashing or Socialwashing, disseminated by opinion makers, is triggered because of certain events that compromise the company's reputation and results. Furthermore, it addresses crisis scenarios with a possible reputational impact and the respective procedures adopted by the group Neoenergia.

In addition, the Policy establishes benchmarks for the main Sustainability and Compliance indexes to which the Company is subject, including ESG aspects and satisfaction and work climate surveys.

Occupational Health and Safety Policy

April 18, 2024

The Occupational Health and Safety Policy establishes the basic principles and general framework of action for the control and management of health and safety risks.

Neoenergia's Board of Directors, recognizing the importance of risks associated with health and safety at work, undertakes to recommend the necessary actions to provide safe and healthy conditions at work and to prevent injuries and/or damage to physical or mental health related to work, appropriate to the purpose, size and context of each organization of the Neoenergia group, as well as its environment of influence, contributing for the fulfillment of the third and eighth Sustainable Development Goals approved by the United Nations and the ESG+F goals and guidelines of the Neoenergia group disclosed to the market.

The Policy is based on established good practices, in addition to the applicable labor legislation and international reference standards as the ISO 45001:2018 standard "Occupational Health and Safety Management Systems".

To achieve this purpose, the group assumes and promotes the following basic operating principles, which must rule all its activities:

- a) Internalize that health and safety, both mentally and emotionally, of its employees, are as important as quality, productivity, and profitability of the activities of the Neoenergia group.
- b) The safety and health of employees must always prevail, and, for that, the necessary resources must be allocated to the prevention of accidents;
- c) Boost the training, competence, and awareness of all employees in terms of health and safety at work, enhancing a culture of excellence.
- d) Foster continuous health and safety surveillance to adapt the employee to his or her job.
- e) Obtain and maintain certifications related to health and safety, in accordance with the most demanding international standards, with a view of continuous improvement.
- f) Comply with legislative and labor frameworks with internal regulations specific to the Neoenergia group, related to health and safety.
- g) Implement proactive measures or measures to encourage safe attitudes and conduct by both group employees and third parties, in line with the articles set out in the Group's Code of Ethics.
- h) Requiring compliance with the health and safety standards established by the Neoenergia group on the part of outsourced contractors and fostering a culture of prevention, adopting the best international practices on health and safety.
- i) Inform about health and safety issues at work through a transparent, participatory, and proactive communication policy.
- j) Conceiving health as a state of complete mentally and emotionally well-being, promoting mental health through actions that create favorable environments and living conditions and allow people to adopt and maintain healthy lifestyles.

The Group's objective and basic principles in occupational health and safety are broken down into the following commitments assumed by senior management and promoted at all organizational levels:

- a) Fulfillment of legal requirements and other requirements related to the prevention of occupational risks;
- b) Elimination of hazards and reduction of risks to occupational health and safety;
- c) A integração de critérios de saúde e segurança ocupacional em todas as decisões, processos de negócios e métodos de trabalho, de forma que gerentes, técnicos e colaboradores assumam plenamente suas responsabilidades em matéria de saúde e segurança;
- d) Continuous improvement of health and safety at work management systems; and
- e) Consultation and participation of all employees in occupational health and safety.

All this so that the different levels of the organization be aware of the importance of safety and health at work, in the planning and subsequent development of the actions of the Neoenergia group, and so that all employees contribute with their daily work to comply with the objectives adopted in this field.

Summary - Specific Risk Policies for the Group's Different Businesses

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Risk Policy for Liberalized Businesses

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The Liberalized Business Risk Policy establishes the basic principles and the general framework for action to control and manage the risks associated with the liberalized business.

The application of this Policy extends to thermoelectric generation activities, renewable energy management, energy trading, green hydrogen projects, green solutions and smart solutions.

Risk Policy for the Renewable Business

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The Renewables Business Risk Policy establishes the basic principles and the general framework for action to control and the management of the risks associated with the renewables business.

Applies to the Neoenergia group's power generation activities using renewable sources.

Risk Policy for the Network Business

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The Network Business Risk Policy establishes the principles and framework for the action to control and the management of risks associated with the network business that encompasses energy distribution and transmission of the Neoenergia group.