

# General Sustainable Development Policy

Updated September 27, 2023

The Board of Directors of NEOENERGIA S.A. (the “**Society**”) is vested with the powers 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”).

The policies and standards comprising the Governance and Sustainability System are intended to ensure the alignment of all the Group's societies activities with its Purpose, i.e., “to continue building, every day in a collaborative way, a healthier and more accessible electric energy model”, as well as reinforce the Society's legal commitment to the Social Dividend and the Sustainable Development Goals (“SDGs”) approved by the United Nations (the “UN”).

In exercising these powers and aware that the excellent management of all processes and resources of the societies comprising the Group is a critical lever for the sustainable creation of value for all its stakeholders and to comply with the provisions of the Purpose and Values of Neoenergia Group, the Board of Directors approves this *General Sustainable Development Policy* (the “Policy”).

## 1. Purpose

This Policy aims to establish the general principles and foundations for the Group's sustainable development strategy to ensure that all corporate and business activities are committed and promote value creation in a sustainable way for the shareholders and other Stakeholders related to its business activity and its institutional reality, equitably repaying all the collectives that contribute to the success of its business project; promoting the values of sustainability, integration and dynamism, favoring the achievement of the Sustainable Development Goals and rejecting the actions that contravene them or become obstacles.

The sustainable development strategy, defined within the scope of the Group, revolves around three major vectors: environmental, social and Corporate Governance and Compliance aspects. Its effective implementation shall be carried out together with the Corporate Governance System that supports it (the virtual core of the Group), and one of the key elements that sets it apart from its competitors and which is decisive for its consolidation as the Society preferred by its stakeholders.

The general principles and bases compiled in this Policy are developed and specified in specific environmental, social and corporate governance policies that meet certain needs and expectations of the main stakeholders of the Society.

## 2. Scope

Within the limits established by law, this Policy is applicable to all societies comprising the Group and investees not comprising the Group, over which the Society has management influence.

For investees to which this Policy is not applicable, the Society shall promote, through its representatives on the management bodies of such societies, the alignment of their own policies with those of the Society.

In addition, this *Policy* shall also apply, as appropriate, to the *joint ventures*, temporary joint ventures and other equivalent associations, when the Society is responsible for the management thereof.

The content of this policy shall also guide the work of Neoenergia Institute, linked to Neoenergia Group.

## 3. Objectives of the sustainable development strategy.

In the fulfillment of the corporate interest as defined in the Bylaws, there is a sustainable development strategy that favors the "creation of sustainable value" through the development of the activities included in its corporate purpose, taking into account the other stakeholders related to its business activity and its institutional reality.

For this, it shall be taken into account that the Society's fundamental rule provides for the implementation of a sustainable development strategy that includes all stakeholders into the Social Dividend generated in its activities, dividing the created value among them.

In compliance with the statutory mandate assigned by the Society's shareholders, its Board of Directors established a sustainable development strategy seeking to: (i) provide a quality service through the use of energy sources respectful of the environment, (ii) seize the opportunities offered by the knowledge economy and (iii) undertake to the Sustainable Development Goals approved by the United Nations, especially in relation to the goals seven and thirteen, referring to the supply of affordable and clean energy and the combat against climate change, respectively.

To this end, the Group's society innovates, undertakes new investments and promotes more efficient, sustainable and clean technologies, promotes growth and develops the talent and technical and human capacities of its professionals, works for the security of people and power supply, and strives to build a project of joint business success, with all participants in its value chain, sharing the achievements reached with its stakeholders.

In particular, the sustainable development strategy will ensure the achievement of the following goals, taking as reference the principles included in the SDGs:

- a) promote the fulfillment of the Society's Purpose - to continue constructing, every day, a collaborative model of electricity, which is healthier and more accessible - as well as the

- promotion of the Group's three corporate values (sustainable energy, integrating force and dynamic drive);
- b) promote the participation of all stakeholders in the Society's business project, through the social dividend generated by the Group;
  - c) promote the achievement of the strategic goals within the Group, in order to provide a safe, reliable, quality and environment-friendly supply of energy;
  - d) improve the Group's societies competitiveness through the use of management practices based on innovation; development of professional relationships based on diversity, inclusion and sense of belonging; management of people promoting equal opportunities and non-discrimination; productivity; profitability; efficiency; and sustainability;
  - e) manage in a responsible way the risks and opportunities, maximizing the positive impacts of its activity in the different territories in which the Group's societies operates, and minimizing, as far as possible, negative impacts, moving away from short-term or non-pondering approaches of the interests of all stakeholders;
  - f) foster a culture of ethical behavior and increase corporate transparency, in order to generate credibility and trust in the stakeholders of the Group's societies, including society in general;
  - g) promote relationships of trust with all stakeholders of the Group's societies, giving a balanced and integrating response to all of them, paying special attention to local communities in order to gather their points-of-view e expectations on possible relevant issues, to thus take them into account;
  - h) contribute to the recognition of the Group's societies and to improve its reputation; and
  - i) foster information and communication in the different communities in which the Group's societies operates, so that the Society is recognized as a suitable place for professional development of the various groups that make up them from the point of view of its commitment to diversity and inclusion.

#### **4. The social dividend**

The Society produces and supplies energy to more than 37 million people in the concession areas in which its Group operates.

The Social Dividend generated by its activities, it contributes with input tax and the development of its corporate purpose, in accordance with the provisions established in its environmental, social and corporate governance policies. It also contributes to promote the society in general, both from economic or business ethics standpoint; promote equality and social fairness; protection of vulnerable groups; foster innovation; care for the environment and the fight against climate change; and create quality jobs, based on diversity, inclusion and sense of belonging, among other well-being measures.

The contribution of its Social Dividend to the Stakeholders constitutes one of the basic premises for the success of the Society's business project and takes as reference the SDGs, which principles are accepted and supported by the Group's societies. This strategy is intended to put the Group at the forefront of best practices in this area and position it as

one of the best business groups, which aim at acting, ultimately, as a supporter of social and environmental change.

In line with the global leadership in renewable energies, its commitment to the promotion of energy efficiency and universal access to energy services in compliance with the provisions of its environmental policies, particularly its *Climate Action Policy*, the Group's societies contributes significantly to the achievement of SDGs seven and thirteen, related to the supply of affordable and clean energy and the combat against climate change, respectively.

In addition to being the goals for which the Group contributes in a relevant manner, the leadership in the combat against climate change and development of clean energy, which contribute to the decarbonization of the economy, are the fundamental pillars of the strategy within the Group.

Likewise, with its commercial activity and in particular with the way it is developed, the Group's societies contributes to the fulfillment of SDG eight, which promotes sustainable and inclusive economic growth, productive employment and decent labor; and SDG nine, related to industry, innovation and infrastructures.

However, the Group's commitment to the SDGs goes further. At all times, in its ordinary activity, the Society takes into account, as a guideline in its decision-making processes, all the SDGs whose principles report the performances and daily work of the Group, rejecting actions that contravene them or that hinder them.

Thus, the Society works to measure the Social Dividend generated by the Group's societies through its business activity, which is the main source of value creation for yours Stakeholders. The Society prioritizes cleaner and safer energies and promotes measures to protect the vulnerable groups through collaborations, by active listening, sponsorships and specific actions with social content - either directly or in collaboration with Neoenergia Institute, linked to the Group -, in general, in line with the institutional strategy at a global level, committed to business ethics and the SDGs approved by the United Nations, open to its Stakeholders in order to favor their engagement, as well as the design and periodic execution of awareness actions on different issues that promote sustainable development.

In this sense, the measurement of the Social Dividend seeks to cover the main direct, indirect and induced impacts generated by the Group's societies activities, both present and future, consistent with the Society's commitment to creating long-term sustainable value for its shareholders, along the public interest.

Due to the diversity of sustainable development goals and objectives, the Group's societies uses a broad set of indicators to assess the contribution from different points of view. Even when, because of the intangible nature of many of its performances, the indicators do not capture the totality of the impacts generated, the results obtained will constitute an effective assessment tool to verify the accomplishment of the statutory commitment with the Social Dividend. This assessment is taken into account by the Board of Directors in defining the strategy within the Group and is shared in a transparent manner with all Stakeholders of the societies that comprise it, through the public dissemination of its non-financial information and the Social Dividend generated as a result. In this sense, the Annual Sustainability Report is presented to the Board of Directors, in which it highlights the Society's performance as for social, environmental and sustainability aspects and the Social Dividend generated, both directly and in collaboration with Neoenergia Institute, linked to the Group, and shared with its stakeholders.

## 5. Main principles of conduct

In order to achieve the objectives proposed in the theme of sustainable development, the Society adopts the following general principles:

- a) comply with the legislation in force in the territories in which the Group's societies operates and take on the ethical leadership of the business communities in which it is present, adopting, in a complementary and voluntary manner, international commitments, standards and guidelines where there is no adequate or sufficient legal framework, supporting their relations with the relevant public authorities, in each jurisdiction, in the law, with loyalty, trust, professionalism, collaboration, reciprocity and good faith;
- b) support, through adoption and dissemination, the principles of the Sustainable Development Goals, in particular those related to the universal access to clean energy and combat against climate change, in addition to the commitments in Paris Agreement, the United Nations' Guiding Principles on Business and Human Rights ("GPs"), as well as other international instruments, especially in the areas of good labor practices, environment and combat against corruption and fraud in all its manifestations;
- c) align its performance with its Purpose and Values and follow the guidelines contained in other Governance and Sustainability System standards, and especially in the Code of Ethics, which regulates the conduct of all, considering what the Group's societies expects from its managers, professionals and suppliers;
- d) favor free market practices, refusing any kind of illegal or fraudulent practice and implementing effective mechanisms of prevention, surveillance and sanction of wrongdoings and developing its commitment to promoting free competition in favor of consumers and users.
- e) adopt leading corporate governance practices, aligned with the good governance recommendations of general recognition in international markets, supported by corporate transparency and mutual trust with stakeholders;
- f) Have an effective, autonomous, independent and robust Compliance System; and
- g) promote communication and dialogue, as well as favor the Group's relations with its human staff, shareholders and the financial community, customers, suppliers and, in general, with all its stakeholders, in accordance with the provision of the Stakeholder Relations Policy to strengthen the sense of belonging to an excellent Society, achieve a balance between corporate values and social expectations and adapt, as far as possible, the policies and strategies defined within the Group to the interests, concerns and needs of the said stakeholders, using all the communication tools available to them, such as direct contact, social media, consultation procedures, as well as the Society's corporate website and those of the different Group Societies.

## 6. Main principles of conduct

The following describes the basic principles of the performance within the Group's perimeter in relation to the different aspects of sustainable development and corporate social responsibility common to all Society's Stakeholders. All of them represent the Group's commitment to the social dividend generated by applying these principles of sustainable development to the business activities of the societies that comprise it.

### 6.1. Principles of conduct in relation to the creation of sustainable and shared value

The creation of sustainable and shared value is the fundamental principle that should govern the policies, strategy and operation within the Group, and supports the equitable remuneration of all the groups that contribute to the success of the business project of the Group's societies, including the social return of the new investments, creation of jobs and wealth for society with a long-term vision, in search of a better future without jeopardizing the current results.

Its fundamental principles of conduct are developed in the *Sustainability Management Policy* and are summarized as follows:

- a) Develop a business model based on environmentally sustainable, economically feasible and socially inclusive models.
- b) Establish instruments to strengthen the competitiveness of energy products provided through efficiency in the generation, storage, transmission, distribution and trading of energy. Therefore, the Society pays special attention to the excellent management of its processes and resources, using the instruments developed in the Quality Policy.
- c) Implement measures to ensure the high-quality service and safe and reliable supply of energy products.
- d) Foster the reduction of the environmental impact of all the activities developed by the Group, striving to promote the rational and sustainable use of water; to participate in the fight against climate change and in the development of clean energies that contribute to the decarbonization of the economy, preventing and/or minimizing emissions of contaminants; and to improve the circularity of its activities and that of its suppliers.
- e) Promote the responsible use of energy and the sustainable use of natural resources, promoting the minimization of its impacts in line with the provisions of the Society's environmental policies and citizen awareness of the efficient consumption of products and services.
- f) Reinforce the social dimension of the Group's societies activities and, particularly, respect for human rights as established by the *Human Rights Respect Policy*. The Group's societies strive to improve the quality of life of people present in the communities where it performs its activities, promoting access to energy supply, with special attention to economically disadvantaged customers or in any other vulnerable situation.

### 6.2. Principles of conduct in relation to transparency



Transparency is key to gaining the trust and credibility of the markets, investors, staff, and other stakeholders.

The Society undertakes to:

- a) disseminate true, proper, useful and reliable information about the performance and relevant activities of the Group and Neoenergia Institute, linked to it;
- b) promote transparency, undertaking to prepare and annually publish financial and non-financial information of its activity following the accepted methodologies and submitting the information to independent external verification; and
- c) facilitate the complete and true information about taxes paid by the societies of the Group in the territories in which they operate.

The Society will publish the additional information required by the applicable law or voluntarily assumed by it or any of the societies in its Group, so as to reflect the Society's performance as for social, environmental and sustainability aspects; show the social dividend produced and shared with its Stakeholders - as well as the *Annual Corporate Governance Report* and *Annual Sustainability Report*.

### **6.3. Principles of conduct in relation to the development and protection of intellectual capital**

Intellectual capital is the main differential element of competitive societies. Therefore, the Society considers its development and protection as a fundamental aspect of the *Knowledge Management Policy* and the *Corporate Security Policy*, whose basic principles of conduct are as follows:

- a) promote initiatives, procedures and tools that allow a true and effective use of the Group's societies intellectual capital;
- b) develop specific defense plans for the protection of the critical infrastructures and to ensure the continuity of the essential services rendered by the Group societies, in compliance with the provisions of the *Corporate Security Policy*; and
- c) ensure adequate protection and confidentiality of information and knowledge.

### **6.4. Principles of conduct in relation to innovation**

The Society believes that innovation is the main tool within the Group for ensuring sustainability, efficiency and competitiveness, and it is a strategic variable that affects all its businesses and activities.

The basic principles of action, which materialize the vocation of the group's societies to lead in innovation within the energy sector, are detailed below and are developed in the *Innovation Policy*, among others:

- a) foster research, development and innovation (R+D+I) activities, on the basis of the efficiency oriented towards the continuous optimization of the businesses carried out by Group's societies: management of the useful life of facilities and equipment, reduction

of operation and maintenance costs, decrease of the environmental impact, and the development of new products and services that meet the customers' needs;

- b) obtain innovations that are supportive to sustainable growth and efficient management of resources and to reduce the environmental impacts, contributing to the social and economic development of the environment where the Group's societies carries out its activity;
- c) develop projects in the area of universalization of energy services, based on environmentally-sustainable, economically-feasible and socially-inclusive models;
- d) safeguard innovation and, in particular, information or knowledge considered (or passive) business security in accordance with the relevance of its protection; and
- e) keep the Group's societies at the forefront of new technologies in the society's business models.

## **6.5. Principles of conduct in relation to responsible supervision**

The taxes paid by the Group's societies, in the places where it operates, are the main contribution to the support of public charges and, therefore, one of its contributions to society.

Within the scope of the *Corporate Tax Policy*, the Group's societies undertakes to as follows:

- a) Comply with tax rules in the different places where the Group's societies operates;
- b) Adopt decisions in tax matters on the basis of a reasonable interpretation of the applicable regulations and in close connection with the Group's societies activity, as well as follow the recommendations of good tax practices.
- c) Not to incorporate or acquire societies headquartered in tax havens, with the sole exception of the cases in which it may be required to do so, since it is an indirect acquisition in which the Society based in a tax haven is part of a group of societies subject to acquisition.
- d) Waive the use of structures of an unclear or artificial nature, unrelated to the Group's societies own activities and with the sole purpose of reducing its tax burden. Particularly, not to carry out transactions between related entities with the exclusive purpose of eroding the tax bases or transferring the taxation of benefits to territories with low supervision.
- e) Relate to the authorities on tax matters, on the basis of the respect to the law, loyalty, trust, good faith, professionalism, collaboration, loyalty, reciprocity and good faith, without prejudice to the legitimate controversies that, upon complying with the foregoing principles established in the *Corporate Tax Policy* and in the defense of the corporate interest, may be generated with such authorities with respect to the interpretation of the enforcement of standards.

## **7. Principles of conduct in relation to the main stakeholders**

### **7.1. With the human staff**



The Group's societies considers its human staff as a strategic asset; for that reason, it cares for and offers a good work environment, supporting its development, formation and reconciliation measures, favoring the development of professional relations based on diversity, inclusion and sense of belonging, and promoting the personnel management based on equal opportunities and non-discrimination.

The Group's societies work to capture, promote, develop and retain talent, as to foster the physical, mental and emotional well-being of the human staff through their personal and professional growth, making them part of successful business projects and guaranteeing a dignified and stable workplace in a diverse and inclusive environment.

The interrelation of the Group's distinct societies with their human staff follows the following principles:

- a) Respect the human rights recognized in national and international legislation, rejecting child labor, forced or compulsory labor and any form of modern slavery and discrimination on any grounds or characteristic; respecting freedom of association, collective bargaining, the equality of treatment and opportunity for migrants and the right to move freely within each country, the rights of ethnic minorities and indigenous peoples in the places where the Group's societies carries out its activity and the right to the environment of all communities, and understanding the access to energy as a right related and linked to human rights under the terms established in the *Human Rights Respect Policy*;
- b) Select, hire and retain talent under a favorable framework of employment relations, which is based on equal opportunities, non-discrimination, rejecting any type of harassment, and respect for diversity, in all variables, and inclusion of professional from different groups in order to facilitate measures for the integration of people with distinct abilities, in addition to measures for encouraging the reconciliation of personal and professional life.
- c) Foster the participation and representation of the different groups that make up human capital so that, based on this diversity, everyone can engage in the Group's societies activity.
- d) Ensure the Group's commitment to prohibit any form of discrimination.
- e) Recognize and value family and personal ties among the Group's societies professionals, a consequence of the strong local roots of this community in which it has historically developed its business, and establish measures that ensure for purposes of hiring and internal promotion, the non-favoring or discrimination of employees with such connection;
- f) Foster the sense of belonging of its human staff, so that all professionals consider themselves as part of the business project of the group of the Group's societies, who

are aware of their role in local community and take the Group's principles and objectives as their own values;

- g) Establish a compensation policy that favors the hiring of the best professionals and strengthens the Group's societies human capital;
- h) Promote the training, qualification and updating of knowledge of professionals, favoring professional promotion and adapting people management to a diverse and multicultural work environment.
- i) Ensure a safe and healthy working environment in the Group societies, as well as in its spheres of influence. The measures that favor this objective are developed in the *Occupational Health and Safety Policy*.

## **7.2. With the shareholders and the financial community.**

The principles of conduct, which govern the Society's relationship with its shareholders and the financial community, are:

- a) Shareholders shall exercise their rights towards the Society and other shareholders, fulfilling their duties with loyalty, good faith and transparency, within the scope of the social interest as a priority interest, as opposed to the private interest of each shareholder, and in compliance with the Society's Governance and Sustainability System; and
- b) Favor the informed attendance of shareholders in the General Shareholders' Meeting and adopt the appropriate measures to facilitate that it effectively serves its functions according to the law, the Shareholders' Agreement and the Governance and Sustainability System.

## **7.3. With community**

In its operation, the Group holds the following principles of conduct relating to the different territories and communities in which it operates:

- a) Build firm relationships with the communities in which the Group carries out its activity through formal public inquiries and, accordingly, generate trust and strengthen a sense of belonging to an excellent Society, of which they feel as an integral part.
- b) Harmonize the Group's activities in the different territories in which it works with the different social and cultural realities.
- c) Strengthen relations of trust with the different communities with which it interacts, by supporting the different public authorities and reputable social organizations, promoting, where advisable, consultation processes to meet the expectations of the stakeholders affected by relevant issues; enabling equal opportunities for Interest Groups and promoting intercultural dialogue and consensus with indigenous peoples and remaining quilombo communities (as set forth in the International Labour Organization's Convention 169).

- d) Favor access to energy, specially to customers who are economically disadvantaged or in any situation of vulnerability.
- e) Strengthen respect for the rights of ethnic minorities in all communities where the Group is present.
- f) Develop corporate volunteering programs and campaigns that promote the participation of the Group's professionals in volunteer actions to foster the improvement of the quality of life of people, care for the environment and sustainable development, as well as universal access to energy and hunger eradication, including collection campaigns for projects that seek to respond to social needs.
- g) Support the biodiversity and cultural and artistic heritage promotion and conservation of the of the territories and communities in which the Group operates.
- h) Support initiatives that contribute to a healthier, egalitarian and fair society, with the support to the empowerment of women, promoting the reconciliation of personal and professional life or equality in sport.
- i) Promote the protection of animals, as sentient living beings, particularly, the fight against abandonment, violence, mistreatment, abuse and illegal trafficking of animals, respecting their capacity as sentient beings, according to the characteristics of each species while respecting the limitations established in the applicable laws.

In addition, the Group collaborates with specific projects in developing regions, as well as in areas of humanitarian crisis, actively participating in the search for sustainable solutions to access modern forms of energy.

#### 7.4. With regulatory bodies

The societies of the Group seek to maintain a constructive and continuous dialogue with the regulatory bodies, based on the principles of legality, transparency, loyalty, trust, professionalism, collaboration, reciprocity and good faith, pursued mutually. The common interests and objectives to the parties encourage the joint work in the search for solutions to issues that impact the Group's societies and which, being within the scope of the roles of these bodies, may contribute to promote public policies for sustainable development.

#### 7.5. With the customers

The Group's societies work to meet the needs and expectations of their customers, to offer them the best solutions, defending the smooth operation of the energy market in fair competition, striving continuously to **care for and increase customer's satisfaction**, strengthening their connection with the Group and fostering responsible consumption. In this sense, it holds the following principles of conduct:

- a) Respect and comply with the standards that regulate communication and marketing activities and adhere to voluntary codes that give transparency and veracity to such actions.

- b) Ensure the protection of the health and safety of its customers in all life cycles of the products sold, through the compliance with the applicable legislation and measures to inform consumers through various instruments: website, information on the invoice, and development of information campaigns.
- c) Facilitate, in every location in which the Group sells its products and services, information to its customers in order to allow the more reasonable, efficient and safe use of electricity.
- d) Provide assistance to economically disadvantaged customers or in any other situation of vulnerability, establishing specific protective procedures and collaborating in accordance with the policies that the relevant public authorities establish in each case, in order to facilitate the continuous access to the energy supply.
- e) Facilitate the effective access to customers with language or sensory difficulties to the information they need in relation to the services provided by the Group, through the implementation of the appropriate instruments for this purpose.
- f) Adopt the necessary instruments, in accordance with the provisions of the Code of Ethics and applicable legislation, to ensure the confidentiality of its customers data.
- g) Pursue continuous improvement in the quality of energy supply in the different regions where it operates.
- h) Provide quality monitoring of the service provided to its customers, through a survey that measures their satisfaction, and also with customer service.

#### **7.6. With the suppliers**

It is imperative to ensure that all stakeholders in the value chain of the Group societies comply with the ethical and sustainable development principles of general acceptance, in addition to current legislation and the Governance and Sustainability System. Therefore, the Group's main lines of conduct in this matter are:

- a) adopt responsible practices in supply chain management; and
- b) ensure that all stakeholders in the value chain comply with the principles and values detailed in the Code of Ethics, regarding business ethics and transparent management, comply with good labor practices; promote health and safety and respect for the environment; ensure the quality and safety of products and services sold; as well as develop responsible practices in the value chain, promoting the joint management (shared responsibility) in the strict respect for human and labor rights recognized in national and international legislation.

#### **7.7. With the media**

Transparency is one of the hallmarks of the Society's Identity and one of the fundamental objectives of its communication strategy. The Group's societies values and recognizes the key role of the media in achieving this objective. As a result, relations with the media are governed by the principles of transparency and collaboration.

### 7.8. With the environment

The Society intends to be the preferred national energy society, among other things, due to its respect for the environment, as it stands out in the Group's environmental policies and, particularly, in the following policies: *Sustainable Management Policy*, *Environmental Policy*, *Climate Action Policy* and *Biodiversity Policy*.

The leadership vocation of the Group's societies in the fight against climate change and in the development of clean energies, which contribute to the decarbonization of the economy and respect for the environment, is the pillar of its energy production model within the Group and the factor that distinguishes it in the energy sector as a leader in this field. This is based on the following fundamental principles of conduct:

- a) the development of a business model based on sustainable economic activities in social and environmental areas;
- b) identify, quantify, and assess on an ongoing basis the impacts and reliance of the Group's societies activities with a focus on biodiversity, throughout the life cycle of the facilities, by promoting research and the knowledge enhancement of the ecosystems in the territories where it operates;
- c) lead the fight against climate change, through (i) the development of sustainable energy from renewable sources that contribute to the decarbonization of the economy, (ii) the optimization of energy use throughout its value chain, and (iii) the prevention or reduction of emissions of contaminants that affect human health and the environment;
- d) integrate climate change into all internal strategic planning and decision-making processes;
- e) contribute to the awareness of global society about the phenomenon of climate change, its consequences and possible solutions;
- f) make sustainable use of natural capital by improving the circularity of activity of the Group's societies and of its suppliers, the sustainable use of natural resources, the implementation of life cycle analysis, the eco-design of its infrastructure, the application of the waste hierarchy, as well as the optimization of its management and the use of recyclable materials;
- g) promote innovation by supporting research and development of new technologies and best environmental practices;
- h) sensitize, train, and engage the Group's societies professionals, third parties, suppliers, and other Stakeholders to its environmental commitments and principles.

## **8. Implementation and coordination of sustainable development strategy within the Group**

The execution, monitoring and supervision of sustainable development strategy within the Group is the responsibility of the different societies that comprise the Group, in accordance with the corporate and governance structures defined in the Governance and Sustainability System. This strategy will be put into practice respecting the different principles of decentralized management through the different committees responsible for sustainable development and reputation.

The Group's subsidiaries may order from Instituto Neoenergia, with which they have agreements, the execution of activities of general interest and sustainable development previously defined by Neoenergia and the subsidiaries of the Group, which will contribute to the improvement of relations and dialogue with Stakeholders, without prejudice to the autonomy and independence of action maintained by Neoenergia Institute to achieve its purpose.

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This Policy was initially approved by the Board of Directors on July 19, 2018 under the name of General Corporate Social Responsibility Policy, was amended to General Sustainable Development Policy at the Board of Directors' Meeting on December 19, 2018 and last amended at a meeting of the Board of Directors on September 27, 2023.