

NEOENERGIA INTERNAL COMPLIANCE UNIT REGULATIONS

Updated April 18, 2024

TITLE I: NATURE AND OBJECT

Article 1 - Nature, object and mission.

1. The Board of Directors of NEOENERGIA S.A. ("**Company**", "**NEOENERGIA**" or "**Entity**") approves these Internal Regulations ("**Regulations**") of the Compliance Unit ("**Unit**").

The purpose of these Regulations is to regulate the activities carried out by the Company's Compliance Unit, covering the main aspects for the development of its attributions, as well as its relationship with the various areas of the companies that make up its business group ("**NEOENERGIA Group**" or "**Group**"), in order to provide the independence and directness required to carry on with the mission.

2. The Compliance Unit is set up as an independent internal department, within the formal Company structure and linked to its Board of Directors through the Sustainability Committee, in charge of ensuring proactive compliance with the regulations established according to the Governance and Sustainability System, which the Compliance System is an integral part of, acting on the prevention and correction of legal non-compliance and inappropriate or fraudulent conduct, fostering and disseminating a culture of ethics and integrity, with assignments, competences, budgetary self-sufficiency and independence of action, as established in these Regulations.

3. The Compliance System is comprised of all rules, formal procedures and material actions, including the felony prevention program and its internal information system (described in TITLE VII. INFORMATION MANAGEMENT PROCEDURE), with the goal of (i) ensuring Neoenergia's performance according to ethical principles, applicable legislation and internal guidelines, particularly the Governance and Sustainability System, (ii) cooperating with the full implementation of the Purpose and Values of the Neoenergia Group and the social interest, in addition to (iii) preventing unlawful or unethical conduct, or against the Governance and Sustainability System, which may be perpetrated by its administrators, employees and vendors in the exercise of their assignments and activities.

4. The Unit shall follow the Compliance Unit Regulations (the "**Regulations**") and other rules that are part of Neoenergia's Governance and Sustainability System, as well as any other internal ruling that may be applicable.

5. The constitution of the Compliance Unit shall, without prejudice to the subsidiaries of Neoenergia having their own Compliance Unit or area (combined, the "**Compliance Units of the Subsidiaries**"), proactively and autonomously ensure the implementation

and effectiveness of the Compliance System, which includes, among other rules, their own felony prevention programs.

TITLE II: COMPOSITION.

Article 2 – Composition and job positions.

1. The Unit will be composed of members appointed for undefined period by the Board of Directors, according to the proposal presented by the Sustainability Committee, who shall take the following job positions:

a) The Unit's Chairman, position to be filled by a prominent non-Group professional in matters of corporate integrity and compliance;

b) The voting members, one of them being the Company's Chief Compliance Officer (the "CCO") and the others may be, among other people, those in charge of different areas or roles related to risk management in terms of compliance.

c) The Secretary (not a voting member) of the Unit, who must be a professional internal or external to the Group's societies.

2. In compliance with the Governance and Sustainability System, in particular with regards to the decentralization of effective business management and the corresponding individualization and segregation of assignments applicable to each Group company, the following Group personnel cannot be part of the Unit: i) members of any Compliance Units that are part of the Group; and ii) Board members and Fiscal Council members of the Society.

3. Unit members shall work autonomously, and according to their position, shall possess multidisciplinary profiles and appropriate knowledge, skills and experience to carry out their assignments.

4. The Sustainability Committee may recommend to the Board of Directors the appointment of new Unit members, on its own initiative or if pledged by the Unit, considering professional profiles that may be deemed capable of performing the respective roles, depending on the development of the Company's activities.

5. The main duties of the Unit Secretary shall be: (i) draft minutes of the Unit's meetings; (ii) attest agreements and decisions; (iii) ensure formal and material lawfulness of actions and their regularity according to the Governance and Sustainability System and these Regulations in particular; (iv) generally facilitate the Unit's relations with its members with regards to its functioning, according to the instructions and supervision of its Chairman, providing all required support for proper functioning of the Unit and development of its meetings.

Article 3 – Chief Compliance Officer

1. The Chief Compliance Officer shall manage the entire Unit operation and budget, and shall be responsible for taking action and implementing

corresponding action plans, and ensuring that the Unit fulfills its duties proactively, autonomously and efficiently, in addition to other duties assigned by the other rules of the Neoenergia Governance and Sustainability System, regularly reporting its actions to the Unit.

TITLE III: COMPLIANCE SKILLS AND COORDINATION

Article 4 - Qualifications related to the Code of Ethics.

1. Regarding the Code of Ethics (excluding section C, referring to the officers of the Group's companies), the Unit's main assignments shall be:

- a) Coordinate and ensure the application of the Code of Ethics in all Group companies;
- b) Interpret the Code of Ethics in a binding manner and resolve any queries or concerns regarding its content, your application or compliance, in particular, related to the application of disciplinary measures by the competent areas;
- c) promote the approval of the regulations necessary for the development of the Code of Ethics and the prevention of its infractions, in collaboration with the different corporate departments of the Company and in coordination with the Compliance Units of the Subsidiaries;
- d) Approve procedures and action protocols to ensure compliance with the Code of Ethics, in accordance with the provisions of the Company's Governance and Sustainability System.
- e) Promote the dissemination of the Code of Ethics contents and encourage its knowledge and compliance among its professionals, suppliers NEOENERGIA People (as defined in the Code of Ethics), members of its supply chain and other interest groups..

2. To promote the dissemination of the Code of Ethics content among the NEOENERGIA People, the Unit shall define training actions and internal communication in a training action plan, as part of its annual activity plan.

a) The planned training initiative actions must be forwarded to the Board in charge of the human resources function, which will take care of their performance, coordination and control, with the support of the Compliance Superintendency, according to the provisions of the general training actions plan.

b) Internal communication initiative actions must be forwarded to the area responsible for internal communication functions, which will take care of their performance, according to the communication plan, with due projection for the entire Group, observing the applicable rules for internal communications.

3. For the dissemination of the Code of Ethics content among members of the supply chain and large customers, the Unit shall have the support of the area responsible for purchases and the energy commercialization area in the free market, respectively.

4. Proposals for external disclosure of the Code of Ethics to the Company's other stakeholders will be forwarded by the Unit to the areas in charge of investor relations, institutional relations and external communication functions for their evaluation and inclusion, if applicable, in the communication plan with projection at Group level, in accordance with the priorities and general objectives established in each case.

5. The other Compliance Units of the Subsidiaries, according to the general guidelines of the Unit, in turn, will promote the disclosure of the Code of Ethics content in their respective areas of activity, through the departments that, in each case, undertake the human resources, procurement and communication roles. The Unit shall ensure that uniform general criteria are followed when disclosing them to the Group and, in addition, in coordination with the Compliance Units of the Subsidiaries, the particularities applicable in each jurisdiction, state and different businesses are taken into account.

Article 5. Competences regarding the effectiveness of the Compliance System and related to the internal information system and informer protection.

1. The Unit will be responsible for:

- a) establishing the basic elements of the structure and operation of the Company's Compliance System, annually assess its effectiveness, as well as the overall effectiveness of the compliance systems of the Group companies, in the latter case for the purpose of preparing the report provided for in item 3 of article 9;
- b) inform the Sustainability Committee about relevant matters related to the effectiveness of the Compliance System; and
- c) Proactively supervise the application and effectiveness of the Compliance Policy and the internal information and protection system for whistleblower, as well as the dissemination of its content among its recipients.

2. The entity responsible for managing the Company's internal information system will be the Unit, without prejudice to the delegation of this management to the Chief Compliance Officer.

3. In this sense, it will be up to the Unit, through the Compliance Superintendency, to manage the ethics communication channels (grievance channels and consultation channels) made available by the Company and its subsidiaries and carry out the corresponding investigations, promoting the verification and investigation procedures of reports received, issuing appropriate reports,

conclusions, decisions and recommendations on the reports processed, according to the provisions of Title VII of these Regulations;

4. The Unit shall ensure the application of the protection measures provided for in the Company's Compliance System, in the Compliance Policy and in the internal information and whistleblower protection system to people who submit complaints or information through the whistleblowing channels and to the people affected.

5. Likewise, the Unit will be responsible for establishing the required tools to ensure the continuity and logging of the corresponding actions that make up the Compliance System.

Article 6 Competences in terms of crime prevention.

1. The Unit is responsible for preparing, approving, keeping permanently updated and ensure the application of the performance and inspection procedures it deems necessary or convenient for the prevention and detection of the risk of committing criminal offenses and, in general, irregularities and unlawful acts or contrary to the law or the Governance and Sustainability System that refer to or affect the Company's activities and that form part of its crime prevention program.

2. Likewise, the Unit is responsible for:

- a) Evaluate, at least once a year, the compliance and effectiveness of the Company's crime prevention program and check the need for periodic amendment and updating whenever there are circumstances that require it.
- b) Promote a preventive culture based on the zero tolerance principle for irregular practices, acts against the law or the Governance and Sustainability System, and in the application of the principles of ethics and responsible behavior which must govern the actions of the members of the management bodies of the People of NEOENERGIA and the other companies of the Group,, regardless of their hierarchy level, geographic location or functional dependency, as well the members of the supply chain of all of them.
- c) Disclose the content of the Policy against Corruption and Fraud and supervise the application of specific procedures to prevent any action that could be considered an act of corruption.
- d) Promote the development and implementation of suitable training programs for NEOENERGIA People in felony prevention and fighting against corruption and fraud, with sufficient frequency to ensure that knowledge is updated in this area.

Article 7 Powers regarding separation of activities.

The Company's Compliance Unit shall obtain from the Compliance Units of the Subsidiaries and from the Compliance departments of the other controlled companies of the Group all required information related to its duty of ensuring

compliance with the rules on the separation of regulated activities that are applicable to the different businesses developed by the Group in the country.

Article 8. Other powers.

The Unit shall be directly assigned those other powers, singular or permanent, that may be granted by the Sustainability Committee or by the Board of Directors, or that are attributed to it by applicable legislation and the Company's internal regulations by the Governance and Sustainability System.

Article 9. Compliance coordination.

1. Respecting the specific scope of action of the Group's companies, the Unit shall establish the principles of coordination, collaboration and information relations with the respective Compliance Units of the Subsidiaries and with those responsible for the Compliance function in the other controlled companies of the Group that do not have their own Unit, for the promotion of the highest ethical standards in terms of compliance, in particular, but without limitation, in matters related to investigation procedures, analysis and evaluation of criminal risks, measures and controls implemented for their mitigation, internal regulations on compliance and promotion of training plans. In this sense, the Unit will establish the appropriate coordination mechanisms with the Compliance Units of the Subsidiaries to:

a) promote the exchange of knowledge and maximize the generation of synergies and their use between the compliance systems of the Group companies;

b) propose improvements and initiatives for the optimization and responsible use of financial and personnel resources allocated to the compliance function;

c) monitor and systematize the training plans or programs of the Group companies in terms of compliance; and

d) Collaborate in preparing public information on compliance that, within its scope of action, is disclosed by the Group companies.

2. In any case, the Unit shall establish the basic principles of the structure and functioning of the compliance systems of the Group companies, as well as the main functions and responsibilities of the different entities involved. To this end, the Unit shall promote the exchange of good practices and the approval of general regulations that promote that all Group companies have homogeneous, solid, integral and effective compliance systems, adapted to the particularities of each state and business.

3. The Unit shall annually issue: (i) a report assessing the effectiveness of the Company's Compliance System; and (ii) with the collaboration of the Subsidiaries' Compliance Units, a report assessing the effectiveness of the Group companies' compliance systems. These reports, which may be consolidated into a single

document, will be forwarded to the Sustainability Committee for an opinion and forward them to the Board of Directors.

4. Subsequently, the Unit may disclose the information contained in said reports in a transparent and clear manner, as a mechanism to explain the effectiveness of its compliance culture and its own social commitment to the public interest.

TITLE IV – Meetings.

Article 10. Meetings.

The Unit will meet as many times as necessary to exercise its powers.

Article 11. Call Notices.

1. The Unit Secretary shall call meetings, by order of its Chairman, at least three working days in advance, except for urgent meetings.

2. The call notice shall be made by any receivable means and shall include, unless there is a justified reason, the meeting agenda and will be followed, if applicable, by the required information.

3. The Unit's meetings need not be called in advance when all its members are present and unanimously accept holding the meeting and the agenda to be discussed.

Article 12. Venue

1. The Unit's meetings will be held at the location indicated in the call notice or, if not possible, at the Company's headquarters.

2. The Unit's sessions can be held in various interconnected locations or telematically through the use of distance communication systems that allow the recognition and identification of participants, permanent communication between them, as well as the intervention and casting of votes, all in real time (including videoconference or telepresence systems, or any other similar systems). Members of the Unit who attend any of the interconnected locations or via telematics will be considered for all purposes as attending the same and only session of the Unit, considering it to be held at the Company's headquarters.

Article 13. Setup

1. The Unit will be validly assembled when more than half of its members are attending or represented.

2. The Unit's meetings will be presided over by its Chairman. In case of vacancy, illness, impediment or absence of the Chairman, the meeting will be chaired by the most senior member in the Unit and, in case of equal seniority, the most elderly.

3. The Unit secretary shall act as the meeting's secretary. In case of vacancy, illness, impediment or absence of the Secretary of the Unit, the person assigned by the chairman of the meeting for this purpose will act as such.

4. The Unit members may assign their representation to another member by any means that allow for reception, addressed to the Chairman or the Unit Secretary, which contains the assignment terms, provided that it includes accurate instructions for each of the questions on the which the representative must vote. They may not delegate their representation, under any circumstances, regarding matters that concern them personally or in relation to which they are in any situation of conflict of interest.

Article 14. Resolutions.

1. The Unit's resolutions will be adopted by majority voting of the attending members or represented at the meeting. In the event of a tie, the Unit Chairman shall have the casting vote.

2. The resolutions will be drafted in minutes signed by the Unit Chairman and its Secretary or by whoever acts as such. They must be approved at the same meeting or at the immediately following one and will be taken to the Unit's minutes ledger, which will be kept by the Secretary.

3. The Unit vote may be taken in writing and without holding a meeting if no member is opposed to this. In this case, the Unit members may send the Secretary their votes and the considerations they wish to log in the minutes. The resolutions adopted through this procedure will be recorded in the minutes.

Article 15. Conflicts of interest.

1. Unit members involved in a potential conflict of interest must inform the Unit itself, which will also be competent to resolve any doubts or conflicts that may arise in this regard.

2. A conflict of interest is considered to be present in those situations in which the interest of the Unit member, directly or indirectly, goes against the interest of the Company and with his duties as a Unit member.

3. The Unit member will be interested when a subject addressed by the Unit concerns him/her or the associated individual or legal person.

4. When a Unit member is in a situation of conflict of interest, (s)he must refrain from intervening in the matter in question and leave the meeting during its discussion and deliberation, being disregarded from the number of members of the Unit for quorum and majority calculation purposes at the respective meeting in relation to the matter at hand.

Article 16. Assistance.

1. The Unit Chairman may request the presence of any manager or Person of NEOENERGIA and any member of the Compliance Units of the Subsidiaries, as well as any member of the management bodies of the controlled companies or request their opinion at any time.
2. Assistance requests addressed to members of the Company's Board of Directors will be forwarded through its secretary.

TITLE V. RESOURCES, BUDGET AND ANNUAL ACTIVITY PLAN.

Article 17. Material and human resources.

1. The Unit shall be self-sufficient and the required capacity for initiative and control and will have the material and human resources required for the performance of its functions.
2. Members of the Compliance Unit must have the knowledge, skills and experience suitable to the duties assigned to them.

Article 18. Budget.

1. Before the start of each financial year, the Unit will submit a budget proposal to the Sustainability Committee for the development of its activities during the following financial year.
2. Once validated by the Sustainability Committee, the budget proposal will be sent to the Chairman of the Board of Directors, which will submit it to the Board of Directors for final approval.

Article 19. Annual activity plan and Unit performance.

1. Before the beginning of each fiscal year, the Unit shall approve and submit to the Sustainability Committee, for its validation, an annual activity plan for the following fiscal year.
2. The Sustainability Committee will annually issue a compliance opinion with the annual activity plan and the Unit's performance.

TITLE VI. POWERS OF THE UNIT AND MEMBER DUTIES

Article 20. Powers and advisory.

1. The Unit, whenever allowed by applicable legislation, shall have access to information, documents, positions, administrators and Company people, including management minutes, inspection and control bodies, which are required for the proper exercise of its functions.

In addition, the members of the Board of Directors and the NEOENERGIA People must provide the Unit with the collaboration necessary for the proper exercise of their functions.

Requests addressed to members of the Company's collegiate management bodies, or its advisory committees, will be forwarded through their respective secretaries.

2. Likewise, the Unit may request the collaboration or advice of external professionals.

3. As far as possible and as long as this does not affect the effectiveness of its work, the Unit will seek to act transparently, informing affected administrators and people about the objective and scope of its actions when possible and appropriate.

Article 21. Duties of Unit members

1. Unit members must act independently of the rest of the organization and carry out their work with the utmost diligence and professional competence.

2. Unit members will keep their deliberations and agreements confidential and, in general, shall refrain from disclosing communications, information, complaints, grievances, data, reports or background to which they have access in the exercise of their position, as well as using them for their own benefit or of third parties, without prejudice to the transparency and information obligations provided for in the Company's Governance and Sustainability System and applicable legislation. The secrecy requirement for Unit members will remain even if their mandate has ended.

3. The Unit members' duty of confidentiality includes: a) respecting the ownership of the information they receive, not disclosing it without appropriate authorization, except in cases of legal requirement; b) diligence in use and storage of information obtained in the course of their duties; and c) observing strict compliance with the rules related to the Code of Ethics and the Company's Information Security Policies, as well as policies for the treatment of confidential information required by law or regulations of regulatory bodies.

4. Unit members must be examples of behavior and integrity in the exercise of their duties, working with the highest degree of professional objectivity, evaluation and judgment about the activity or process involved, and must also assess all relevant circumstances in a leveled manner, with no influence from their own interests or those of third parties in the formulation of their judgments.

TITLE VII. INFORMATION MANAGEMENT PROCEDURE

Article 22. Internal information system.

1. NEOENERGIA has an internal information system, according to applicable regulations. Without prejudice to the provisions of these Regulations, the principles that govern the Internal Information System are expressed in the Compliance Policy and the Internal System for Information and Protection of Whistleblowers and in the Code of Ethics.

2. The Unit shall investigate any conduct that may involve irregular or unlawful practices, or acts against the law or the Governance and Sustainability System, including, in particular, any conduct that may be considered a felony, misdemeanor or illicit conduct with relevance within the scope of the Company, in its contractual relationship with members of its supply chain or in the interests and image of the Company.

3. The Unit may initiate an investigation when it becomes aware of facts or circumstances that may constitute an irregularity or one of the acts indicated in the previous item, either ex officio, or due to a complaint or information received through the Information Channels (as defined in the following item) or by any other means.

4. The information channels made available by the Company (the "Information Channels"), which are part of its Internal Information System, allow (i) its shareholders, administrators, Neoenergia People, members of its supply chain and other third parties (society in general) to inform about any of the behaviors referred to in item 2 of this article; and (ii) that complaints or information received are forwarded for processing.

The Internal Information System integrates all the external and internal channels made available by the Group for communicating complaints, reports or information related to irregular conduct and the people who practice it.

5. The principles, rules of action and guarantees established in Title VII apply to investigation processes carried out at the Unit, regardless of how they are initiated.

Article 23. Management of grievances and information.

1. The management of grievances or information sent through the Information Channels is the responsibility of the Unit, without prejudice to the delegation of this function to the Chief Compliance Officer, according to the provisions of applicable regulations.

2. In order to carry out this function, the Unit and the Chief Compliance Officer must comply with the provisions of these Regulations, the Compliance Policy and the internal information and informant protection system, as well as the Code of Ethics.

3. In the management of grievances or information received through the information channels, the confidentiality and anonymity of the whistleblower and the confidentiality of any third party mentioned in the grievance or information must

be guaranteed, as well as the actions taken in the management and processing, and personal data protection, preventing unauthorized personnel from accessing the research content.

4. The Unit is also responsible for answering and managing all questions submitted through the Internal Information System, within the scope of its competences.

Article 24 - Acceptance of grievances for report processing.

1. If the content of the report affects one of the subsidiaries that has its own Compliance Unit or role, the Compliance Unit shall forward the grievance or information to said body so that it proceeds autonomously and independently with its assessment and measures according to its own standards, which will be consistent with the principles established in the Compliance Policy and the internal information and informant protection system and with the principles of these Regulations applicable to the Subsidiary's Compliance Unit.

2. If the matter affects more than one company or people from different companies, the appropriate coordination measures will be adopted by the corresponding Units, organizations or compliance areas so that the grievance or report is processed efficiently.

3. Shareholders, administrators, Neoenergia People, members of its supply chain and society in general may report, even anonymously, any of the conducts referred to in item 2 of article 22: (a) in writing, through e-mail or form located on the Company's corporate website or employee web portal; b) via telephone, through a dedicated toll-free line, available on the Company's corporate website and employee web portal and, (c) by any other means established by the Company.

4. The Unit may determine not to process a report provided that: i) its content clearly has no basis or likelihood, or does not constitute a conduct that may involve an irregular practice or any of the conducts referred to in item 2, of article 22; ii) does not include sufficient information to enable an investigation; or iii) deal with people or companies that do not have any type of professional or contractual relationship with the NEOENERGIA Group or its shareholders.

5. The decision not to process a report must be communicated to the informant within 10 (ten) business days following said decision, unless the informant has not been identified or has declined to receive information about the result of his/her report.

6. In order to decide whether a communication should be accepted for processing, the Unit may request that the complainant (via password or personal protocol number) clarify or complement the communication in the report registration system, providing documents and/or information required to enable discovery of indications of illegal practices or conducts referred to in items 2 of article 22 and the continuity of the investigation. In any case, if a grievance does not include sufficient information to conduct an investigation, even after requesting clarification, the report shall be closed due to lack of information.

7. The Unit shall have a tool for recording information related to investigation processes and information received, despite the use of external channels for receiving grievances, in order to ensure the traceability of the information. Verbal communications, including those made in face-to-face meetings, telephone or voice mail, must be documented by means of (i) recording of the statement in a secure, durable and accessible format, or (ii) complete and accurate transcription of the statement made by the responsible receiving personnel.

8. The Unit shall inform the Audit Committee of any irregularity grievances that have potential impact on the financial statements or accounting records of the Company, providing all documentation requested by said Committee related to the alleged irregularities.

9. Conducting investigations of reports, the principles, requirements and inherent communications, as well as the term for their conclusion, shall be disciplined, without prejudice to articles 25 and 26 below, in an internal procedure approved by the Unit.

Article 25 - Processing of the Investigation Report.

1. Once the report is accepted for processing, the Unit shall assign an employee to carry out the corresponding investigation, including with the help of external consultants, if required. If the report is directed against, or involves a Unit member, the Unit cannot take part in its processing, and this report must be processed by the Audit Superintendency, with supervision from NEOENERGIA's Audit Committee.

2. If the report affects any member of the Board of Directors or Fiscal Council, the Unit shall inform the secretary of the Board of Directors, advising him/her in processing the information and in the investigation process, including identifying an investigator outside to the Company, in order to ensure independence of the investigation.

3. The Unit shall check the truthfulness and accuracy of the information contained in the report and, in particular, the conduct reported, regarding the rights of those affected. To that end, it will establish a statement logging procedure so that all affected parties and witnesses are heard, conducting any other processes it deems necessary. All employees may be required to cooperate faithfully in the investigation. The participation of witnesses and affected parties will be confidential.

4. The investigation shall be carried out pursuant to the provisions of the internal procedure approved by the Unit and all affected parties shall be informed about the processing of their personal data, and any other obligations required by applicable law shall be fulfilled.

5. The hearing procedure shall include, at least, a private interview with the person allegedly responsible for the reported conduct, whenever possible and without harm to the investigation, bearing in mind the principle of respect for the presumption of innocence, in which (s)he will be informed of the facts involved in the proceedings, being given the opportunity to present their full version of the facts, provide the evidence and relevant questions, depending on the case circumstances and the facts reported. The procedure should also provide for information to all affected parties about the treatment to be given regarding their personal data, as well as requirements by law for dealing with the personal data protection.

6. In all investigations, the rights of privacy, honor, defense and presumption of innocence of the investigated or affected persons will be guaranteed, and all necessary measures must be taken to avoid any type of reprisal or retaliation against the informant (either as reported or as witness).

7. In general, the indicted party to a report may be informed of the existence of a complaint when the investigation process begins. However, in cases where there is a risk that such communication could compromise the feasibility and the ability to effectively investigate the reported facts, affect acquisition of required evidence, imply a risk of undue influence on witnesses or risk of information leakage, this information should be postponed.

8. The Company undertakes, under the terms set forth in the Code of Ethics and applicable regulations, not to adopt any form of direct or indirect retaliation and to ensure that the NEOENERGIA People do not, including threats or attempts at retaliation, against shareholders, administrators, NEOENERGIA People, members of the supply chain or other third parties who report an irregular practice, inform about any irregularity or potential illegal practice or act against to the law or the Governance and Sustainability System that is subject to investigation by the Unit, unless the grievance or information was false or that person acted in malice.

9. Likewise, the Company undertakes not to adopt and to ensure that the NEOENERGIA People do not adopt any form of retaliation against any individual who assists in an investigation process or contributes with valuable information, under the terms provided for in the applicable regulations.

10. In the exercise of its competence, the Unit may request, at any time during the investigation procedure, the collaboration of human resource areas, legal services, purchasing, internal audit, or any operational areas, in order to obtain information, determining actions and map out consequences regarding any report admitted to the investigation.

11. The maximum term for carrying out the investigation, preparation of the report and response to the complainant shall be 90 (ninety) consecutive days, counted from the receipt of the grievance or information, which may be extended for an equal period in cases of major complexity and which justify the extension of the initial term.

Article 26 - Conclusion of the investigation.

1. Once the investigation is concluded, the employee in charge of conducting it must issue a substantiated report with the appropriate conclusions, forwarding it to the Unit.

2. If the report concludes that a NEOENERGIA Person has committed an irregular act or an act in violation of legal provisions or applicable rules of conduct directed at Company's Persons, the People and Organization Department, responsible for the Human Resources area shall be notified for the application of the disciplinary measures it deems appropriate. The adoption and content of these measures, or justifications for their non-adoption, must be informed to the Unit.

3. If the conclusion of the investigation points to an irregularity or an act against the law or the rules of the Governance and Sustainability System that affect a member of the Board of Directors or Fiscal Council, the Unit will forward the report to the Board of Directors through its Secretary, who will be responsible for applying any of the measures provided for in the Governance and Sustainability System, and the Secretary of the Board must inform the Unit of the measures adopted.

4. If the report concludes that member of the supply chain has committed an irregular act or an act in violation of legal provisions or the rules of conduct provided for in the Code of Ethics section for members of the supply chain, the Compliance Unit shall notify the Board responsible for Supplies and Purchasing or whoever may have taken part in the purchase made by the Company or a Group company, for the exercise of the appropriate contractual rights. The measures adopted shall be informed to the Unit.

5. If the report concludes that legal measures may be adopted, the Unit shall inform the Legal Executive Board so that it may take the judicial or administrative measures it deems appropriate, informing the Unit of the measures taken.

6. The processing of personal data gathered from personal information sent through communication channels shall comply with internal data protection rules as well as applicable legislation.

TITLE VIII. AMENDMENT, COMPLIANCE AND INTERPRETATION

Article 27. Amendments to the Regulations.

The following may propose amendments to these Regulations: a) The Board of Directors; b) The Sustainability Committee; c) the Compliance Unit; and d) The Chief Compliance Officer. Amendment proposals by the Chief Compliance Officer must be validated by the Unit, and proposals must be validated by the Sustainability Committee. The competence to approve amendments to these Regulations is exclusive to the Company's Board of Directors.

Article 28. Compliance

1. The Unit members are required to be knowledgeable and comply with these Regulations, for which the Unit Secretary shall provide them with a copy.
2. The Unit shall ensure compliance with these Regulations.

Article 29. Interpretation.

1. These Regulations shall be interpreted according to the Company's Governance and Sustainability System.
2. Any doubt or discrepancy regarding the interpretation of these Regulations will be resolved by a majority in the Unit itself and, if not possible, by its Chairman, assisted by the Secretary or by assigned personnel for that purpose by the Unit, as the case may be. The interpretation and resolution of doubts or discrepancies that arise must be reported to the Sustainability Committee.
3. In the absence of a specific rule, the provisions of the Regulations of the Board of Directors relating to its functioning and with regards to calling meetings, apply to the Unit, insofar as they are not incompatible with its nature.

These Regulations enter into force on the date of their approval by the Board of Directors.