



NEOENERGIA

**INTERNAL REGULATIONS OF
NEOENERGIA FINANCIAL COMMITTEE**

2022



NEOENERGIA S.A.

INTERNAL REGULATIONS OF THE FINANCIAL COMMITTEE

CHAPTER I

NATURE, PURPOSE AND APPROVAL OF THE REGULATIONS

Article 1 - The Financial Committee ("Committee") of Neoenergia S.A. ("Company") is a statutory permanent and internal advisory body connected to the Board of Directors, with powers to inform, analyze and present proposals to the Board of Directors within the scope of its duties as provided for in this document. The Internal Regulations of the Financial Committee ("Regulations") aims to establish the way of working, the objectives and the principles of the Committee's operation, in compliance with the provisions of the Bylaws, the legislation in force, in particular Law nº 6.404, of December 15, 1976 ("Corporate Law"), the shareholders' agreement filed at the Company's headquarters ("Shareholders' Agreement") and the Company's Corporate Governance System.

Article 2 - The purpose of the Committee is to advise the Board of Directors in matters regarding the financial operations of the Neoenergia group and its functions will be those established in these Regulations.

Article 3 - These Regulations and subsequent amendments must be proposed by the Chairman of the Committee, or by a majority of its members, and approved by the Company's Board of Directors, and the proposed amendments must be accompanied by justification on the causes and scope of the changes intended.



CHAPTER II COMPOSITION AND FUNCTIONS OF THE COMMITTEE

Article 4 - The Financial Committee will comprise at least 3 (three) and up to 5 (five) sitting members, be them members of the Board of Directors or not, appointed by the Board of Directors, and who may have alternate members.

Paragraph One - The Committee will have a Chairman who will be elected among its members by the Board of Directors and who will carry out the duties set forth in these Regulations, as well as others established by the Committee.

Paragraph Two - The Committee shall select a person to act as Secretary of the Committee, who may be a member of the Committee or not, and who will carry out his/her duties in accordance with these Regulations and other guidelines established by the Committee or the Board of Directors.

Article 5 - The Committee will have the duties that follow:

- (i) assess the process of selecting financial service providers under contracts that must be approved by the Board of Directors;
- (ii) make sure to be informed, every couple of months, of financial operations and guarantees formalized by the Company, its subsidiaries and affiliates, based on the authority that the Board of Directors may have delegated to the corresponding Executive Officers;
- (iii) examine relevant financial issues that require further study and/or further details of their impact, including opportunities for acquisitions and new businesses;
- (iv) carry out studies, analyzes and proposals required by the Board of Directors regarding financial services or any aspects related thereto; and
- (v) keep the Board of Directors informed about the relevant financial transactions carried out by the Company, thus understanding transactions that are not carried out in the ordinary course of the Company's activities and/or those that impact or may potentially have a significant financial impact on the Company, even if carried out in the ordinary course of activities.

Article 6 - The Chairman of the Committee will have the duties that follow:



- I. convene and chair the meetings of the Committee;
- II. comply with and enforce these Regulations;
- III. approve the subject and agenda of the meetings;
- IV. invite, on behalf of the Committee, non-members to participate in the Committee's meetings pursuant to these Regulations;
- V. propose supplementary rules necessary to the Committee's activities; and
- VI. perform other technical or administrative acts necessary to the exercise of their duties.

Sole Paragraph - The Chairman of the Committee shall inform the Chairman of the Board of Directors, when requested, of the Committee's activities and any action taken or recommendation made during its meetings, before the first meeting of the Board of Directors following the Committee's meetings.

Article 7 - The Committee will make available on the Board of Directors' website an Annual Report of its previous year's activities, until the disclosure of the annual results of the Neoenergia group companies. The referred to Report should include the meetings held by the Committee and the main matters discussed, highlighting the recommendations made by the Committee to the Board of Directors.

Article 8 - The Committee may access information, documents, accounting and non-accounting records, contracts, among other information and documents necessary to carry out its activities.

Sole Paragraph - The Committee may propose for deliberation by the Board of Directors the hiring of consulting services from external professionals for the best performance of its duties. These professionals must submit reports of their activities directly to the Chairman of the Committee. The hiring of these professionals must be done in accordance with the provisions of the Company's Bylaws, as well as the Company's internal procedures, policies and/or instructions.

CHAPTER III APPOINTMENT OF MEMBERS AND THEIR REMOVAL FROM OFFICE

Article 9 - The members appointed to the Committee will carry out their duties in the Committee (i) for the same term of office as they will have as members of the Board of Directors, when applicable; or (i) for the term of office defined by the Board of Directors at the time of their appointment as members of the Committee.



Sole Paragraph - The members of the Committee will be considered sworn in their positions on the respective dates of their appointment by the Board of Directors. The members of the Committee who are reelected as Directors of the Company will remain in their positions on the Committee, without the need for a new election.

Article 10 - Committee members will be immediately removed from office:

- a) when, for any reason, including resignation or dismissal, they cease to exercise the role of Board Member of the Company, if applicable; or
- b) by decision of the Board of Directors.

CHAPTER IV MEETINGS OF THE COMMITTEE

Article 11 - The Committee will meet as many times as necessary to comply with its commitments, at the discretion of the Chairman of the Committee, but will do so at least six (6) times a year and also whenever requested by at least half of its members.

Paragraph One - The Chairman of the Board of Directors and/or the Chief Executive Officer of the Company may request information-related meetings with the Committee.

Paragraph Two - It is the responsibility of the Chairman of the Committee to propose and submit to approval the calendar of ordinary meetings of the year at the first meeting of that same year.

Article 12 - The Chairman of the Committee, or the Secretary of the Committee, at the request of the Chairman, shall call meetings by any electronic means that allows proof of said call - in particular by means of the website of the Board of Directors, a tool essential for the effective exercise of the functions of the Board of Directors and its advisory committees. Alternatively, the call may be made, and information may be sent through the e-mail address provided by the Committee member when appointed as a member of the Committee or the Board of Directors, as the case may be. The call will contain the agenda to be discussed and will be accompanied by the documents necessary for the assessment of the scheduled items.



Sole Paragraph - The call must be made at least 4 (four) business days in advance, except if an urgent meeting is required. Prior notice will be waived if all committee members are present or represented, and unanimously accept the holding of the meeting and the matters on the agenda to be discussed.

Article 13 - Where the Committee has 3 (three) elected members, at least 2 (two) members or their relevant representatives will be required and will form a quorum for holding a Committee meeting on first call. In the event that the Committee has 4 (four) or 5 (five) elected members, at least 3 (three) members will form the quorum for the meeting to be held. On second call, in any event, at least 2 (two) members will form the quorum for the meeting, and must be called in up to one business day from the previous meeting not held.

Paragraph One - The meeting will be chaired by the Chairman of the Committee. In the absence of the Secretary of the Committee, the Chairman of the Committee will appoint one of the members to act as secretary to the meeting.

Paragraph Two - At the discretion of the Chairman, the Financial Committee may hold meetings through multi-conference systems, or any other means that allow for recognizing and identifying participants at a distance and the permanent communication between them, regardless of the place where they may be, as well as for voicing their opinion, in any case, in real time. Procedures adopted should ensure that connections are made with full guarantee of the participants' identity, the duty of confidentiality and the protection of the social interest of preserving access to the information that is transmitted and that is generated during the meeting, and to the decisions made therein, as well as the commitments that are made. The Committee members must also comply with the security and privacy protocols set by the Company. The attending members will be considered as participants in the same and only meeting, which will be considered held at the company's registered office.

Paragraph Three - All actions taken by the Committee must be adopted by a majority vote of the members attending the meeting or represented therein. In the event of a tie, the Chairman will have the deciding vote.



Paragraph Four - The matters analyzed by the Committee, at the discretion of its Chairman, or the majority of its members, may be the subject of reports and proposals, which will not bind the Board of Directors' resolution.

Paragraph Five - The Secretary of the Committee will summarize each meeting, in the committee's own minutes, which must, after the meeting, be reviewed and signed by its members and made available on the Board of Directors' website at least 01 (one) day prior to the Board of Directors' meeting. Minutes may be signed digitally.

Paragraph Six - Any necessary action may be taken by the Committee without a meeting, if at the request of the Chairman of the Committee all members of the Committee give their consent in writing, by letter, e-mail or any other appropriate electronic means. Written consents will be filed with the minutes of the Committee's meetings.

Paragraph Seven - The member of the Committee who, effectively and according to the law, has a conflict of interest with a certain matter to be considered by the Committee, should inform this circumstance to the Chairman of the Committee, and will not participate in the part of the meeting in which the matter is being discussed. However he/she may be invited to provide information. A Committee member who has been justifiably considered to be in conflict of interest may object to the Chairman of the Board of Directors, who must resolve the matter.

Article 14 - The member of the Committee who is unable to attend a certain meeting must inform prior to the meeting the Chairman of the Committee, through the Secretary of the Committee, the name of his/her alternate, who may represent him/her exclusively at that meeting.

Paragraph One - At the request of the Chairman of the Committee, the other Directors may be invited to participate in the Committee's meetings, without the right to vote.

Paragraph Two - The Chairman of the Committee at his/her discretion may also request through the Secretary of the Committee, with copy to the Chairman of the Board of Directors and the Chief Executive Officer of the Company, the attendance of any officer, manager or employee of the Company, as well as any member of the boards of directors of companies in which the Company



has a stake, whose appointment has been proposed by the Company, provided that there are no legal impediments to that effect.

CHAPTER V

COMPLIANCE, INTERPRETATION AND E INTEGRATION OF THE REGULATIONS

Article 15 - The members of the Committee have the obligation to know and comply with these Regulations, adopting all the necessary measures for that purpose, and the Secretary of the Committee is responsible for providing them with a copy of this instrument, which will also be available on the Board's website and Noenergia's website.

Article 16 - Doubts or divergences in the interpretation of these Regulations will be resolved by a majority vote of the members of the Committee itself or, in the event of a tie, by the Company's Board of Directors. The interpretation and resolution of any doubts and disagreements by the Committee must be reported to the Board of Directors.

Article 17 - In the absence of specific rules, the provisions of the Company's Bylaws and the Internal Regulations of the Board of Directors regarding the operation of the Board of Directors, as long as they are not incompatible with its nature and purpose, will apply to the Committee. The members of the Committee fully enforce the provisions contained in the Corporate Law, especially those that refer to the responsibilities, duties, obligations, limits, impediments and prohibitions against the Company's managers.

Article 18 - These Regulations were approved by the Company's Board of Directors on July 19, 2022, coming into force on the same date, and will be disclosed on the Company's website.