

# Knowledge Management 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 of the societies that comprise the Group, for which the Society is the controlling entity, within the meaning established by law (the “**Group**”).

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 the Group, the Board of Directors approves this *Knowledge Management Policy* (the “**Policy**”).

## 1. Purpose

The purpose of this *Policy* is to establish guidelines for the dissemination and existing knowledge within the Group's perimeter, promoting the continuous learning and cultural exchange, so as to enhance operational efficiency through the proper use of intellectual capital and foster initiatives, procedures and tools that enable a real and effective harnessing of such intellectual capital, always acting in the Group's interest.

In a world where traditional production assets are increasingly accessible, intellectual capital is proving to be the asset that distinguishes competitive societies from those that are not; those that create value on a sustainable basis and those that gradually lose their capacity to generate wealth; and that allows societies to leverage the social change and to transcend their purely economic objectives.

The Society's intellectual capital relies, to a large extent, on all of its people, but also depends on its operational and organizational structures and on internal and external relations with all Stakeholders. Organizational and personal learning must therefore be permanent and ongoing, in addition to being aligned with the strategy defined within the Group..

## 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.

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.

## 3. Main principles of conduct

For achieving the planned goals, the following basic principles of action within the Group are assumed and promoted, which must govern the activities in terms of knowledge management of the Societies that make up the Group::

- a) Think the Group as a system made up of connections among people and working groups, as a key lever for talent development. The knowledge of each person or group shall be identified and accessible to the whole, producing a multiplier effect, so as to produce knowledge-based operational leverage. For this purpose, it is especially important to identify where critical knowledge lies within the organization;
- b) Recognize the value of the knowledge within the Group's perimeter and strengthen its development as a key value-creation tool, promoting a business culture that encourages the dissemination of this knowledge;
- c) Promote working methods and environments supportive of the sharing of ideas and knowledge;
- d) Structure a smart organization, with a capacity for ongoing learning, innovation and digital transformation;
- e) Recognize the different modalities of knowledge and foster diverse and inclusive knowledge;
- f) Establish a constant planning for the improvement of initiatives and their implementation in all business units that comprise it;
- g) Align knowledge management with the skills and requirements set out in the Group's strategy.
- f) Define the required models of management, measurement, processes, systems and documentation, by integrating the vision of the various business units in order to understand and develop mechanisms to ease the flow of knowledge within the existing organizational structure, within a safe environment. This allows for the sharing of experiences and ensures that constant attention is given to the operation of the organization as a whole, thus contributing to meeting goal eight of the Sustainable Development Goals (SDG) approved by the United Nations (UN).
- i) Foster the sharing of the knowledge within the Group's perimeter, putting in place the necessary resources to enable the development and internal dissemination thereof through communication, awareness-raising and training actions, and the efficient use thereof. This shared intelligence is creative and innovative, and is more than the mere sum of the individual intellectual capabilities involved, multiplying internal talent. Emphasis will be placed on the creation and enhancement of organizational connections (networks), as well as on team cohesiveness, in line with the values established within the Group..
- j) Evaluate in a constant,, consistent and sustained basis over time the intellectual capital existing in the Group's Societies, aiming to value the effectiveness of the initiatives implemented under this *Policy*, correct faults and develop new activities.
- k) Implement improvement actions to bring the Group's societies increasingly closer to excellence in knowledge management;
- l) Preserve the patrimonial value that knowledge and business information represent for the Group's societies, thus protecting their businesses and, consequently, the value of the Neoenergia brand;

m) Respect the intellectual and industrial property rights of third parties in the knowledge management of the Group.

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This Policy was initially approved by the Board of Directors on June 28, 2018 and last updated at the Board of Directors' Meeting held on September 27, 2023.