

Neoenergia Group's Non-Financial Information Preparation 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**”).

The transparency of the Society's consolidated non-financial information (“**INF**”), published annually, is a fundamental element of its strategy to allow its interest groups to know the social dividend generated by the Group's societies and their contribution to the Sustainable Development Goals (SDGs) approved by the United Nations (UN), in accordance with the commitments assumed by the Society.

In exercising these powers, and within the framework of the law and its Bylaws, as well as its sustainable development strategy, the Board of Directors approves this *Neoenergia Group Non-Financial Information Preparation Policy* (the “**Policy**”).

1. Purpose

The purpose of this Policy is to define an orderly process for preparing the INF, applicable to all societies in the Group, in order to ensure that its preparation is structured with standardized information provided by the different societies in the Group.

The main objective of the process is to ensure that the Society's INF will be published in the channels required by applicable regulations and in others that the Society deems appropriate, reflects, in all its material aspects, in a reasonable and balanced way, the environmental, social performance and corporate governance of the Group, within the scope defined by law and in accordance with international standards.

2. Scope of application

This Policy is applicable to all Group societies and affects the process of preparing the INF that the Board of Directors prepares annually.

3. Main principles of conduct

The basic principles of conduct underpinning this Policy are described below:

- a) The Society's Board of Directors prepares, annually, the consolidated statement of the Society's non-financial information with its subsidiaries, a document that also includes the Society's individual non-financial information (the “Annual Report”);
- b) The Sustainability Committee: (i) will determine the criteria, guidelines and general principles that should govern the preparation of the Annual Report, which will be developed and specified by the Vice-presidency of Regulation, Institutional Relations and Sustainability in a Guide for Preparation of Information Consolidated Non-Financial (the “**Guide**”); (ii) verify that the

package of indicators and the preliminary version of the content of the Annual Report are aligned with the Society's sustainable development strategy; and (iii) will issue its report to the Board of Directors prior to the formulation of the INF, taking into account the report prepared by the Audit Committee.

- c) The Audit Committee: (i) will supervise the process of preparing and presenting the Annual Report; (ii) verify the transparency and integrity of the content of the preliminary version of the Annual Report; (iii) inform the Board of Directors prior to the preparation by the Board of Directors of the Annual Report; and (iv) propose to the Board of Directors the appointment of the independent provider responsible for verifying the information included in the Annual Report.
- d) The Vice-presidency of Regulation, Institutional Relations and Sustainability or the board that at some point assumes these functions of the Society will prepare the Annual Report in accordance with the provisions of the criteria, guidelines and general principles defined by the Sustainability Committee in the *Guide*;
- e) The management bodies of controlled societies will be responsible for preparing and approving the non-financial information of the respective subsidiary Society and subsidiaries, necessary for the preparation of the INF, in accordance with the models and procedures defined by the Vice-presidency of Regulation, Institutional Relations and Sustainability or the board that at some point assumes these functions as set out in the Guide, which will include, among other aspects, the preparation of information segmented by geographic areas and by business, in line with the criteria used to prepare the Annual Report;
- f) Without prejudice to the provisions of the previous principles, the organizations responsible for preparing the non-financial information of each of the Group's societies, in coordination with the Vice-presidency of Regulation, Institutional Relations and Sustainability or the board that at any time assumes these functions, will agree on the interpretative criteria of the standards applicable to the INF in accordance with the criteria, guidelines and general principles defined by the Sustainability Committee; and
- g) Societies whose non-financial information is necessary for the preparation of the Group's Annual Report will provide the Society with all the support necessary for its preparation. and in the process of verifying the information by the independent provider.

4. Process of preparation of non-financial information for the Group's societies

Before the beginning of each fiscal year, the Secretary of the Society's Board of Directors shall inform the Vice-presidency of Regulation, Institutional Relations and Sustainability or to the board that at some point assumes these functions the scheduled date for the preparation of the Annual Report.

The Vice-presidency of Regulation, Institutional Relations and Sustainability or the board that at some point assumes these functions will communicate to the management bodies

of the controlled societies the deadlines for sending the corresponding non-financial information to the respective subgroups for the preparation of the Annual Report.

These communication will be carried out in coordination with the financial information requirements that the Executive Board of Asset Control and Planning of the Society or the board that at some point assumes these functions carries out within the scope of the *Neoenergia Group's Financial Information Preparation Policy* and with the information requirements that the Chairman of the Society's Audit Committee establishes for the issuance of mandatory reports, in particular, on the process of preparation, presentation, clarity and integrity of the Annual Report.

The Society's Board of Directors will formulate the Annual Report after analyzing the report issued by the Audit Committee on the process of preparation, presentation, clarity and integrity of the INF, based on the prior assessment of the Sustainability Committee.

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This Policy was initially approved by the Board of Directors on December 09, 2020 and last updated at the Board of Directors' Meeting held on September 27, 2023.