

OPERATIONAL RESILIENCE POLICY

Approved on May 29th, 2024

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 carrying out its responsibilities and with the aim of establishing the general principles that should govern its actions in matters of corporate security, and in compliance with the Purpose and Values of the Neoenergia Group, the Board of Directors approves this Operational Resilience Policy (the “Policy”).

1. Purpose

The purpose of this Policy is to establish the basic principles of action in terms of operational resilience, that is, to provide a consistent, planned and coordinated response to disruptive or crisis circumstances or events, internal or external, of any nature, which in a way unforeseen circumstances may result in a significant degradation or discontinuity of the normal operations of the Group's societies, with the aim of maintaining their operations and critical business processes and key structures at previously defined levels, and reestablishing, when appropriate, operational capabilities with the minimum impact and in the shortest possible period of time.

Furthermore, the Policy includes the basic principles that the operational resilience model of the Society and other societies in the Group must follow (the “Operational Resilience Model” or the “Model”) and confirms, as a provider of essential services, its firmly committed to excellence in terms of business and activity continuity, ensuring, at all times, that actions in terms of operational resilience are in full compliance with the law and the Governance and Sustainability System.

2. Scope of application

This Policy is applicable to all societies that are part of the Group and to subsidiaries that are not part of the Group over which the Society has management influence, within the legally established limits.

In subsidiaries where this Policy is not applicable, the Society will promote, through its representatives in the management bodies, the alignment of its own policies with those of the Society.

Furthermore, this Policy also applies, as applicable, to joint ventures, temporary unions of societies and other equivalent associations, when the Society assumes their management.

3. Basic principles of operation

To achieve its “Purpose”, the following basic principles of action are assumed and promoted, which must govern the activities of the Group’s societies in the area of operational resilience:

- a) Define the strategies and continuity plans necessary to minimize the impact of disruptive or crisis events that may affect business continuity, being tested periodically to improve and validate their capacity and response, ensuring continuity of operational capacity and reinforcing Group resilience.
- b) Establish a comprehensive management process to lead, direct and control the actions of Group societies in response to disruptive or crisis events.
- c) Evaluate, in relation to the external and internal context of each of the Group's societies, including the political environment, social, economic, legal and cultural aspects, the technological and competitive context, internal capabilities, resources and processes of decision making to deal with disruptive or crisis events.
- d) Promote continuous improvement of the process by measuring, evaluating and reporting on the performance and effectiveness of the results of the operational resilience plans of the Group's societies.
- e) Allocate adequate resources to carry out the functions and responsibilities defined in the Model and operational resilience plans.
- f) Develop, provide and continuously improve the training and qualification of the team assigned to the functions defined in the Operational Resilience Model.
- g) Promote an inclusive culture of operational resilience and awareness within the Group, through an integrated, updated and continuous training program.
- h) Implement, through the Operational Resilience Model, a formal, documented and measurable management system that defines the action structure of the operational resilience plans of the Group's societies, ensuring continuous improvement to achieve compliance with its objectives.
- i) Promote a relationship with the competent authorities based on respect for the law, loyalty, mutual trust, transparency, professionalism, collaboration and good faith, without prejudice to any legitimate disputes that may arise with these authorities, respecting the above principles and in defense of social interest.

To this end, Group’s societies must designate an interlocutor to manage relations with the competent authorities.

4. The Operational Resilience Model

The Corporate Security Board (or the board that, from time to time, assumes its functions) will establish and periodically review an Operational Resilience Model that

defines the methodologies, procedures, and tools necessary to implement adequate operational resilience resources.

The operational Resilience Model allows Society and Group's societies to support the strategic objectives of the Neoenergia Group, protect its reputation and credibility, protect its brand image, reduce the costs of disruptive interruptions, protect life, property, and the environment, improve their ability to remain effective during disruptions, and maintain proactive and efficient risk control. All this while ensuring they fulfill their responsibilities as providers of an essential service, such as electricity supply.

The Model, which must be developed in accordance with the basic principles of action established in this Policy, must:

- Incorporate a description of the organizational structure, procedures and planning related to operational resilience and the management of disruptive or crisis events and their recovery, as well as the allocation of resources and the clear assignment of roles and responsibilities to specific individuals in this area.
- Define the set of measures and procedures necessary to increase the Society's resilience, its scope and priorities.
- Assess the risks to which the Group is exposed using methodologies based on standards and good market practices, analyzing the possible impacts on business operations and determining, based on this, the processes and activities that are critical for the continuity of the activities of the societies in the Group, identifying priorities and establishing, in each case, the desired recovery times.
- Describe the processes to be used to identify stakeholders that are relevant to operational resilience plans, their needs and expectations, in order to determine their requirements.
- Establish monitoring and control methods, compliance metrics, and analysis of assessment results for subsequent application of the most appropriate corrective actions, all while maintaining appropriate coordination with the corresponding risk management and internal assurance departments.
- Ensure the establishment of resilience offices in the Society and in the Group's societies, respectively, as a mechanism for coordinating and supervising the execution of defined resilience plans and, in the case of the Society, the effective implementation of the operational Resilience Model.

5. Implementation

Based on the Operational Resilience Model, both the Society and the Group's societies, within the scope of their territories and/or businesses, must prepare their respective operational resilience plans, which must establish the details of the tasks to be performed in each financial year, within the respective society and its subsidiaries, to effectively implement and execute the operational Resilience Model, applying it in each of its areas for the scope defined in each case.

To this end, the Society's Corporate Security Board and the corresponding divisions in the Group's societies (or the divisions that, from time to time, assume their functions), through their respective resilience offices, must coordinate with their corporate divisions and business corresponding to the preparation of the operational resilience plans mentioned above in each area.

6. Monitoring and control

Group's societies must adopt the necessary mechanisms to ensure, as part of adequate business management, compliance with the law on operational resilience, as well as the operational Resilience Model and the resilience plans that develop and specify it.

In this sense, the Society's Corporate Security Board and the corporate security divisions of the Group's societies (or the divisions that, from time to time, assume their functions), with the support of their respective operational resilience office, must monitor the definition, review and implementation of their respective resilience plans by Group's societies, as well as practices and risk management in the area of operational resilience in their respective territories and for specific businesses.

Furthermore, the Society's Corporate Security board (or the board that, from time to time, assumes its functions), will monitor the status of the Operational Resilience Model and its degree of implementation at the local level.

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This Policy was initially approved by the Board of Directors on May 29th, 2024.