

Policy of Respect for Human Rights

Updated April 18, 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 exercising these duties and aware that respect for human rights is a fundamental part on which *Neoenergia Group's purpose and values* are based and an aspect inextricably linked to the United Nations Agenda 2030 for Sustainable Development of United Nations (UN), the Board of Directors approves this *Policy of Respect for Human Rights* (the “*Policy*”), prepared considering the highest international standards.

1. Purpose

The purpose of this *Policy* is to formalize the Group's societies commitment to human recognized in national legislation, as well as to define the general and basic principles applied within the perimeter of the Group to the due diligence in matters of human rights, in compliance with.

- the Guiding Principles on Business and Human Rights;
- the OECD guidelines for multinational societies;
- the principles on which the United Nations Global Compact, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy are based;
- International Labor Organization conventions (including ILO Convention 169);
- Sustainable Development Goals (SDGs) approved by the United Nations;
- the Society's Code of Ethics; and
- other documents or texts that may replace or supplement those listed above.

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 the fulfillment of the afore mentioned goals and commitments, the following basic principles are assumed and promoted within the Group that shall guide the actions of the group of societies that make up the Group in all areas:

- a) Identify potential impacts to the human rights that may arise as a result of the Group's societies business operations and activities, directly or through third parties.
- b) Have a due diligence system, which identifies the situations and activities entailing the highest risk of violation of human rights, aimed to the development of mechanisms for the prevention and mitigation of this risk, in addition to the repair of impacts, if any.
- c) Assess periodically the effectiveness of the due diligence system through monitoring indicators, with a special focus on those centers of activity in which there may be a higher risk of violating human rights. This assessment shall be supported by the Group's internal control systems.
- d) Report the result of the assessment on the effectiveness of due diligence system in the annual public information, available on the Society's corporate website.
- e) Promote a culture of respect for human rights and raise awareness among professionals in this area in all Group societies.
- f) Have whistleblower mechanisms in place, with sufficient guarantees and adequate resolution procedures, to address potential cases of human rights violations. Such mechanisms shall be sufficiently disseminated, both to the Group's societies professionals and to people and organizations outside the Group. For these purposes, adequate internal reporting procedures were defined on the matters reported, aiming to enable the assessment of due diligence systems and the results obtained.
- g) Adopt appropriate measures, as soon as possible, when human rights violations are detected at the business facilities carried out by the Group's societies, or in its suppliers, and inform the relevant public authorities for the adoption of appropriate actions when such violation may constitute an administrative, criminal or any other kind of infraction.

4. Human rights normative framework

In addition to this Policy, the following is also part of the Group's normative framework on respect for human rights:

- a) the social policies that meet certain needs and expectations of the Society's Stakeholders and, particularly, address different subjects directly related to human rights, such as occupational safety and health, equal opportunities and reconciliation or quality;
- b) the Personal Data Protection Policy, which assures the right to protection of personal data for all natural persons who establish relations with the societies belonging to the Group, ensuring respect to the rights to reputation and privacy on the processing of different types of personal data;
- c) the Purchasing Policy, which includes the Group's societies view on shared responsibility with its suppliers regarding respect for human rights and on the commitment to increase the number of suppliers subject to sustainable development policies and standards associated with strategy of respect for human rights.

In addition to the provisions included in these policies and in the Governance and Sustainability System, the Group societies expressly undertakes to:

- a) refuse child labor and forced labor or any form of modern slavery or slavery-like practices, ensuring and promoting the elimination of this type of situation in the supply chain;
- b) respect freedom of association and collective bargaining;
- c) respect the right to move freely within the country;
- d) not to discriminate by any condition or characteristics;
- e) respect the rights of ethnic minorities and indigenous communities and encourage an open dialogue that integrates different cultural frameworks in the places where it develops its activity;
- f) respect the right to a clean, healthy and sustainable environment of all communities surrounding where it operates; and
- g) understand access to energy as a right linked to other human rights, collaborating with public institutions in the implementation of systems to protect vulnerable customers and plans to extend service to communities with no access to energy.

5. Stakeholder Relations

The following shall be considered, in relation to the Society's Stakeholders, with regard to the human rights:

- a) **As the Neoenergia Group.** The Group's societies professionals shall show strict respect for human rights recognized in national and international laws, in the development of their activities in all places where it operates, and, particularly, they shall ensure compliance with this *Policy* and the Group's normative framework on human rights. All Group's societies professionals are expected to act as a first line of defense for human rights, reporting any possible violation or any non-compliance with the Group's Corporate Policies through the ethics communication channels (reporting channels and consultation channels) made available by the Group's societies in their respective internal information systems;
- b) **As the supply chain.** The Group's suppliers shall also show strict respect for human rights recognized in national and international laws, in the development of their activity. The Group considers that its suppliers are key allies for the fulfillment of this *Policy* and, therefore, they have a shared responsibility with the Group's societies. In particular, members of the supply chain must: (i) adopt necessary measures to eliminate any form or modality of forced or compulsory labor and any form of slavery in their organization, as well as promote their adoption in their supply chain; (ii) expressly reject the use of child labor in your organization, as well as in your supply chain; (iii) respect the freedom of union association and the right to collective bargaining of its employees, avoiding any discriminatory practice due to any condition or characteristic in terms of employment; and (iv) set the salaries of its employees in compliance with the applicable laws, respecting the minimum wages, overtime and social benefits;
- c) **As the communities.** Operations within the Group's perimeter shall reinforce respect for the rights of ethnic minorities and indigenous peoples in the places where it carries out its activity and develop access to energy; and
- d) **As for its members.** As for the shareholders and the financial community that hold operation control of the Group's societies investees, the alignment of their own policies with this *Policy* shall be promoted, through the representatives of the Society in the management bodies of these entities.

6. Implementation and update

The Society may rely on external specialized advice to adapt the Group's operating procedures to the basic principles of conduct included in this *Policy*, as well as, where applicable, to promote its application and update its content.

The Society's Board of Directors, through the Sustainable Development Committee, will receive periodic information on the measures and procedures adopted by the Group to implement and enforce the provisions of this *Policy*.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last amended at the Board of Directors' Meeting held on April 18, 2024.