

ENEVA S.A.
INTERNAL REGULATION OF THE STATUTORY AUDIT COMMITTEE

APPROVAL AND REVIEW

Version	Date
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CHAPTER I
PURPOSE OF THE INTERNAL REGULATIONS

Article 1 – This Internal Regulation ("Regulation") governs the operation, structure, organization, duties and responsibilities of the Statutory Audit Committee ("Committee") of ENEVA S.A. ("Company"), an advisory body of the Company's Board of Directors ("Board"), subject to the provisions of Law nº 6.404/76, the regulations issued by the Brazilian Securities and Exchange Commission, the Regulations of the Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão and the Company's Bylaws ("Bylaws").

Paragraph 1 – The provisions set forth in Chapter IX – Advisory Committees of the Internal Regulation of the Company's Board of Directors –shall apply to the Committee and its members.

CHAPTER II
COMPOSITION AND
MANDATE

Article 2 – The Committee shall be comprised by at least three (3) members, including at least one (1) independent member and at least one (1) member with expertise in matters of corporate accounting, as set forth in Novo Mercado Regulation.

Paragraph 1 - The same member of the audit committee may have both characteristics mentioned above.

Paragraph 2 - - The members of the Committee, and its Coordinator, shall be appointed as set forth in Article 25 of the Internal Regulation of the Board of Directors.

Paragraph 3 - The Board shall, at any time, remove any member of the Committee whose independence is affected by a conflicting or potentially conflicting situation.

Paragraph 4 - Officers of Company or its subsidiaries, its controlling shareholder, its affiliates or joint ventures may not participate as members of the Company's Audit Committee.

Article 3 - After having held a term of office for for however long, the members of the Committee who have resigned from it may only join it again after at least three (3) years have elapsed from the end of the respective term of office.

CHAPTER III

RESPONSIBILITIES

Article 4 - The Committee shall have its own budget allocation and shall act with operational autonomy, reporting and recommending directly to the Board of Directors.

Article 5 - The Committee is responsible for:

- I.** assessing and monitoring the company's risk exposures, in compliance with the Risk Management Policy;
- II.** issuing an opinion on the parameterization of the Company's risk management model and periodically assessing the Risk Management Policy, its resources and maximum risk tolerance, and may even require detailed information on policies and procedures related to:
 - a)** Management Compensation
 - b)** the use of Company assets; and
 - c)** expenses incurred on behalf of the Company;
- III.** assessing, together with the Company's legal department, all legal issues and/or contingencies that may have a significant impact on the financial statements;

- IV.** periodically assessing the adequacy of the management's reports, concerning to accounting aspects, financial results and risk management, in terms of their integrity, form, content and distribution (access to information);
- V.** monitoring the activities of the Company's Internal Audit and Internal Controls area;
- VI.** issuing an opinion on the Annual Internal Audit Plan, considering adequate risk coverage;
- VII.** issuing an opinion on the hiring and dismissal of external independent auditing services for the Company, as well as the replacement of such auditors, and issuing an opinion on their hiring for any other service;
- VIII.** reviewing the scope and approach proposed by the external independent auditors and assessing their fees and results of services provided, supervising their activities, to assess:
 - a)** its independence;
 - b)** the quality of services provided; and
 - c)** adequacy of the services provided to the Company's needs;
- IX.** assessing the Company's quarterly information, interim statements and financial statements;
- X.** monitoring the quality and integrity of the information and measurements disclosed based on adjusted accounting data and non-accounting data that add elements not considered in the structure of the usual reports of the financial statements;
- XI.** meeting with external independent auditors to discuss changes and/or maintenance of accounting principles and criteria; use of reserves and provisions; relevant estimates and judgments used in the preparation of the financial statements; risk assessment methods and the results of those assessments; audit scope changes; high-risk areas; material deficiencies and significant failures in internal controls; knowledge of illegal acts; and effects of external factors (economic, regulatory and industry) on financial reporting and the audit process;
- XII.** monitoring the implementation of the recommendations made by the Internal Audit area and by the external independent auditors, as well as the quality and integrity of the processes;

- XIII.** monitoring reports sent through the Company's whistleblowing channel, ensuring compliance with the Code of Conduct, warning the Board of Directors about fraud and/or crimes and suggesting measures;
- XIV.** assessing, monitoring, and recommending to Management the correction or improvement of the Company's internal policies, including the Policy on Related-Party Transactions; and
- XV.** assessing and monitoring the adequacy of transactions with related parties carried out by the Company and their respective disclosures, together with the Company's management, its governance, risks and compliance, controllership and legal areas;
- XVI.** meeting with the various Advisory Committees and the Company's Board of Directors to discuss policies, practices and procedures identified within their respective jurisdiction;
- XVII.** having means for receiving and handling information about non-compliance with legal and regulatory provisions applicable to the Company, in addition to internal regulations and codes, including the provision of specific procedures to protect the reporting person and the confidentiality of information.
- XVIII.** preparing an annual report to be disclosed by the Company together with the financial statements, containing at least the following information:
 - a)** the activities performed in the period, the meetings held with the main matters discussed, results and conclusions reached;
 - b)** the assessment of the effectiveness of the Company's internal controls and corporate risk management systems;
 - c)** the description of the recommendations presented to the Company's management and evidence of their implementation;
 - d)** assessment of the effectiveness of independent and internal audits;
 - e)** assessment of the quality of financial reports, internal controls and corporate risk management for the period; and
 - f)** any situations in which there may be an express disagreement among the Company's management, the independent auditors and the Committee regarding the Company's financial statements.
- XIX.** issuing an opinion on matters submitted to it by the Board;

- XX.** performing an annual self-assessment of its activities, identifying opportunities of improvement in its operation; and
- XXI.** being impartial and skeptical in the performance of its activities and, above all, in relation to the estimates included in the financial statements and the Company's management.

Article 6 – The Coordinator shall act as a representative of the Committee to the Board of Directors and shall have the following duties:

- I.** propose the annual calendar of meetings and define their agenda with the assistance of the Governance Secretariat, according to the activities planned to fulfill the work requests defined by the Board, and the remaining members may suggest additional matters to be discussed by the Committee;
- II.** represent the Committee in its relationship with the Board of Directors, with the Company's Executive Board and its internal and external audits, advisory bodies and committees, signing, when necessary, correspondence, invitations and reports addressed to them;
- III.** ensure that, within five (5) business days before the meeting, the call notice is sent to the Committee members, in writing, via electronic mail (email), and that the necessary support material is made available, through the Governance Secretariat on the Company's Governance Portal;
- IV.** invite, when necessary, external consultants, members of the Executive Board and/or employees to attend meetings, through the Governance Secretariat;
- V.** request, whenever necessary, the issuance of opinion(s) from specialized consultant(s) or consulting company(ies);
- VI.** ensure that the drafts of the minutes of the meetings are made available, by the Governance Secretariat, to all Committee members within two (2) business days after the meetings are held, for comments and review, and their approval shall occur within five (5) business days, when it shall be submitted to the Board, notwithstanding the regular reporting by the Coordinator at Board meetings; and
- VII.** ensure that all requests for information are referred to the Company's Executive Board, with the support of the Governance Secretariat.

Sole paragraph - In the event of absence or temporary impediment, the Coordinator may be replaced by a Committee member, appointed by him/her or, in case of incapacity, by a member to be appointed by the Chairperson of the Board of Directors.

CHAPTER IV

GENERAL PROVISIONS

Article 7 – This Internal Regulation may be amended at any time by resolution of the Board of Directors.

Article 8 – Omissions and doubts regarding interpretation shall be resolved at the meetings of the Board of Directors, in compliance with the law and the Company's Bylaws, and the Board of Directors, as a collective body, shall be responsible for resolving any existing doubts.

Article 9 – This Internal Regulation was approved at the Board of Directors' meeting held on October 31, 2018, and is effective as of this date, for an indefinite period, may be amended from time to time, and shall be filed at the Company's headquarters.