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1.1 Issuer History

1.1 - Briefly describe the issuer's history

Neoenergia S.A. ("the Company" or "Neoenergia") is a publicly-held corporation that acts in the capacity of a holding company, holding ownership interest in the capital of other companies dedicated to the distribution, transmission, generation and commercialization of electricity.

The company began investing in the energy distribution sector in 1997 with the acquisition, NEOENERGIA COELBA (Companhia de Eletricidade do Estado da Bahia), through the Guaraniana consortium (now Neoenergia), which comprised Iberdrola (39%), Previ (49%) and BB-Banco de Investimento S.A. (12%).

The company also acquired NEOENERGIA COSERN (Companhia Energética do Rio Grande do Norte) in 1997 and acquired NEOENERGIA PERNAMBUCO (Companhia Energética do Estado de Pernambuco) in 2000 through means of privatization auctions for state distributors.

Within the generation sector, the company began expanding its technology park after being awarded the Itapebi concession (462 MW) in 1999. In 2000, Neoenergia began building Termopernambuco's TPPs (533 MW) as part of its commitment to the privatization auction for NEOENERGIA PERNAMBUCO, and Termoaçú (368 MW), the latter of which was implemented in partnership with Petrobras.

Given the existing prospects for liberalization of the energy market and the schedule established under Federal Law no. 9.074/1995, in 2000 the Company created its energy trading company, aiming to offer services to plants, large and small-scale energy generators and service providers interested in the purchase and sale of energy in the wholesale energy market.

In 2004, in order to take advantage of the emerging business synergy, the original consortium was restructured with the implementation of a holding company and a new corporate governance model. With a single board of directors, directors of the holding company present in the main subsidiaries and creation of advisory committees for Board of Directors, the management model implemented was guided by common objectives and the centralization of corporate functions throughout the entire Company, maintaining the companies' structure in order to meet regulatory guidelines.

Based on this restructuring, the Company carried out a broad investment program focused on universalization in the distribution and expansion of its generation park.

Installed capacity was expanded through the acquisition of concessions through several auctions within the regulated environment. In 2005, Neoenergia was awarded the concession for construction of the Baguari HPP (140 MW) and carried out the sale of energy from the Goiandira and Nova Aurora SHPs. In 2006, it acquired the concession for the Corumbá III HPP (96 MW) and was declared winner of the auction for the Dardanelos HPP (261 MW). In 2007, the Company acquired authorizations for the Pirapetinga (20 MW) and Pedra do Garrafão (19 MW) SHPs. In 2008, Neoenergia was awarded the auction for the construction of the Baixo Iguaçu HPP (350 MW). In 2010, the company acquired a 10% stake in Belo Monte HPP (11,233 MW) and at the end of the same year, the right to build and operate Teles Pires HPP (1,820 MW) was awarded through an auction.

Neoenergia also expanded generation as part of the commercialization of the energy within the free market, acquiring authorization for construction of the Sítio Grande SHP (25 MW), through a transfer authorized by ANEEL in 2008. In 2010, a Purchase and Sale Instrument was signed with Iberdrola as part of acquisition of the cogeneration companies EnergyWorks and Capuava Energy.

In August 2010, Neoenergia also became involved in the generation of alternative sources in partnership with Elektro Renováveis (formerly Iberdrola Renováveis do Brasil), through a joint venture, with each company holding a 50% stake, known as Neoenergia Renováveis S.A. Through Neoenergia Renováveis S.A., Neoenergia carried out the sale of 258MW of energy during the 2010 Alternative Sources Auction with a total of 9 wind farms: Calango 1 (30MW), Calango 2 (30MW), Calango 3 (30MW), Calango 4 (30MW), Calango 5 (30MW), Mel 2 (20MW), Arizona 1 (28MW), Caetité 2 (30MW) and Caetité 3 (30MW).

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Within the scope of the free energy market, in 2011, Neoenergia Renováveis S.A. developed the Caetité 1 Wind Farm project (30 MW), which carried out the sale of energy to NC Energia, the company's energy trader.

The Company also expanded its assets within the transmission area with the acquisition, in 2009, of an authorization for the construction, operation and maintenance of the Narandiba Substation. In 2011 it was awarded the concession for the construction, operation and maintenance of the Extremoz Substation and in 2012 the expansion of the Brumado II Substation, located in the State of Bahia, through the subsidiary Narandiba. In 2013, Neoenergia acquired its first 500 kV transmission line, with a length of 196 km in Rio Grande do Norte, through its subsidiary Potiguar Sul.

In June 2014, during Auction A-3/14 for the sale of energy from the Regulated Energy Market (ACR), Neoenergia Renováveis S.A. sold energy generated from the parks, Calango 6 (30 MW), Santana 1 (30 MW) and Santana 2 (24 MW), for a total of 84 MW of installed capacity. In November of the same year, Neoenergia Renováveis S.A. was awarded another energy auction, this time A-5, with the wind farms Canoas (31.5 MW), Lagoa 1 (31.5 MW) and Lagoa 2 (31.5 MW), which together total 94.5 MW of installed capacity. These parks signed Agreements for Regulated Energy Trading (CCEAR) with Electricity Distributors for energy delivery in January 2019. These parks entered into commercial operation in advance and the energy generated during the period between October 2017 and December 2018 was sold to NC Energia through a bilateral contract.

In 2015, the Company underwent a process involving operational reorganization of activities and review of processes, ensuring, through the centralization of corporate departments, strategies and decisions, the standardization of best practices and the capture of synergies. At the end of the same year, Neoenergia reformulated its operating strategy, seeking to consolidate its business activities with an emphasis on profitability, a focus on operation efficiency and improved allocation of resources. Through an emerging optimized financial discipline, the Company ensured that resources were directed towards completion of its generation projects and an extensive program aimed at improving the quality of distribution services was implemented.

At the end of 2016, consistent with new strategic guidelines, and in order to fulfill its development plan, with significant investments made in distribution and large generation assets, Neoenergia declared on the market that it had entered into a contract for the sale of its SHPs and cogeneration assets. As a result, on November 28, 2016, a statement of Relevant Information was published informing of the signing of the Agreement for the Purchase and Sale of Shares and Membership Units and Other Covenants ("Purchase and Sale Agreement"), through which the entire ownership interest held by Neoenergia in the following companies was sold to Contour Global do Brasil Participações Ltda. ("Contour"): (i) Afluente Geração de Energia Elétrica S.A.; (ii) Bahia PCH I S.A.; (iii) Goiás Sul Geração de Energia S.A.; (iv) Rio PCH I S.A.; and (v) EnergyWorks do Brasil Ltda., with Capuava Energy Ltda. ("the Companies"). On March 17, 2017, the process for the sale of the entire ownership interest held by Neoenergia in the Companies to Contour was completed.

On June 30, 2017, the Company's Special Shareholders' Meeting approved the merger of Elektro Holding S.A. ("Neoenergia Elektro") and the Company, which, after obtaining the necessary regulatory approvals and satisfying the remaining applicable conditions precedent, was consummated on August 24, 2017 ("the Merger"). As a result of the Merger, Elektro Holding was extinguished and the Company inherited all rights and obligations, pursuant to articles 227 and 232 of the Brazilian Corporations Act.

With the consummation of the Merger, Iberdrola Energia, Banco do Brasil and Previ became owners of 52.45%, 9.34% and 38.21%, respectively, of Neoenergia's share capital, which included assets that Neoenergia and Neoenergia Elektro held at the time of the Merger.

After the merger of Neoenergia Elektro, the following companies came to be under the Company's control: i) Elektro Redes S.A., a public electricity distribution service concessionaire that provides services in more than 228 cities, 223 in São Paulo and 5 in Mato Grosso do Sul, totaling more than 2.5 million customers; ii) Elektro Comercializadora de Energia Ltda., which operates in the commercialization, management of electricity and supply of engineering and energy efficiency solutions; iii) Elektro Operação e Manutenção Ltda., with advisory and consulting services in the energy sector in general, iv) Elektro Renováveis do Brasil S.A., holder of a 50% interest in Neoenergia Renováveis S.A. and v) Enerbrasil - Energias Renováveis

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do Brasil S.A., responsible for the operation of the Rio do Fogo wind farm, with a capacity of 49.3 MW and energy commercialized under the Alternative Sources Incentive Program (PROINFA); in addition to four (4) specific purpose companies responsible for the construction of facilities resulting from the lots awarded in Transmission Auction No. 05/2016-ANEEL, along a total of 583 km of transmission lines.

On December 15, 2017, the Company participated in the Auction for the Concession of Public Electricity Transmission Services No. 02/2017 and was awarded lots 4 and 6, which together comprise 4 transmission lines (1,074 km) and 1 substation. Also in December 2017, the Company participated in the "A-6" Power Generation Auction, in which Neoenergia sold energy originating from 9 wind farms in Paraíba - Canoas 2 (34.7MW), Canoas 4 (34.7MW), Chafariz 1 (34.7MW), Chafariz 2 (34.7MW), Chafariz 3 (34.7MW), Chafariz 6 (31.2MW), Chafariz 7 (34.7MW), Lagoa 3 (34.7MW), Lagoa 4 (20.8MW), for a total of 294.5 MW of installed power.

In December 2018, under Transmission Auction No. 004/2018-ANEEL, as part of another successful bid, the group was awarded 4 new lots (1,2, 3 and 14), which correspond to 3,001 km of transmission lines, 5 new substations and 16 extensions. As of December 31, 2018, the Group had acquired a portfolio with a total of 5,331 km of transmission lines and 49 substations, including assets in operation and under implementation.

On June 28, 2019, under the Generation Auction 003/2019 referred to as "A-4" of 2019 ("regulated contracting environment", "regulated market" or "ACR") through its subsidiary, Neoenergia Renováveis S.A., the Company sold 30% of the energy generated by 2 Wind Farms, Oitis 1 and Oitis 8, totaling 74 MW of installed capacity. Energy corresponding to the remaining 70% will be sold within the free energy market (ACL), at market prices.

On July 17, 2019, Neoenergia issued what at that time was the largest green infrastructure debenture in the country. The proceeds obtained from this issuance are intended to be used for future payments and/or reimbursement of costs related to implementation of a transmission line.

On June 28, 2019, an initial public offering (IPO) was made for Neoenergia involving secondary distribution of 208,044,383 registered, book-entry shares of common stock with no par value, issued by the Company, all free and clear of any liens or encumbrances, owned by the Selling Shareholders, 29,677,468 Shares owned by Iberdrola Energia, 113,430,487 Shares owned by BB Investimentos and 64,936,428 Shares owned by Previ, held in Brazil. Efforts were made to designate Shares overseas at a price of R\$15.65 per share.

On July 8, 2019, the Company announced the closing of the secondary distribution public offering of 239,251,040 registered, book-entry shares of common stock with no par value, all free and clear of any liens or encumbrances held by the Selling Shareholders, 29,677,468 shares held by Iberdrola, 113,430,487 shares held by BB Investimentos and 96,143,085 shares held by Previ, considering exercise of Stock Option 31,206,657 referring to the Supplementary Lot.

On December 19, 2019, the Company purchased lot 9, located in Bahia, which comprises 1 transmission line totaling 210 km in length and 2 substations, according to Auction for Concession of Public Electricity Transmission Services No. 02/2019.

On September 17, 2020, Neoenergia Renováveis S.A. (fully controlled by Neoenergia) entered into an Asset Purchase and Sale Agreement with PEC Energia S.A. for the acquisition of wind power generation pipeline projects, with an installation potential of approximately 400 MW. Projects are located in Serra da Gameleira, in the state State of Bahia, and comprise a total area of approximately 7,800 hectares.

On November 10, 2020, Oitis 22 Park obtained an installation license, allowing to initiate procedures for the mobilizing of works at the Oitis Complex.

¹ On May 11, 2017, four (4) companies were incorporated, known as EKT 12-A Serviços de Transmissão de Energia Elétrica SPE S.A., EKT 13-A Serviços de Transmissão de Energia Elétrica SPE S.A., EKT 14-A Serviços de Transmissão de Energia Elétrica SPE S.A., and EKT 15-A Serviços de Transmissão de Energia Elétrica SPE S.A., headquartered in the City and State of Rio de Janeiro, which signed transmission concession agreements for four (4) lots awarded under Transmission Auction No. 05/2016- ANEEL on 07/31/2017.

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On December 4, 2020, Neoenergia, through its subsidiary Bahia Geração de Energia S.A., was declared winner of Auction No.01/2020-CEB-D, the purpose of which involved privatization of the electricity distributor CEB Distribuição S.A. ("CEB-D"). The acquisition value was set at R\$2,515,000,000.00, which represents the acquisition price for 100% of the shares issued by CEB-D.

CEB-D is the Federal District's electricity distributor and provides electricity to a population of approximately 3 million people. In 2019, CEB-D provided services to approximately 1.1 million consumers and supplied a total of 6,577 GWh in electricity. The acquisition of CEB-D is another step forwarded in line with the strategy underpinning Neoenergia's expansion plan in the Brazilian electricity sector.

On February 3, 2021, at a Special Shareholders' Meeting, ratification of the winning bid offered at the Public Session for Auction No. 01/2020 - CEB-D was approved pursuant to article 256, paragraph 1 of Federal Law No. 6.404, of December 15, 1976, as amended ("Brazilian Corporations Act"), which resulted in Bahia Geração de Energia S.A. acquiring 100% (one hundred percent) of the shares issued by CEB Distribuição S.A. Given the resolution referred to above, Neoenergia informed its shareholders and the market in general of the procedures to be adopted within the context of any exercise of the right of withdrawal by dissenting shareholders, pursuant to article 256, paragraph 2 of the Brazilian Corporations Act. The right of withdrawal, pursuant to article 137, IV, of the Brazilian Corporations Act, was exercised within 30 (thirty) days of the date of publication of the minutes of the Special Shareholders' Meeting that ratified the Transaction. This right of withdrawal may be exercised by dissenting shareholders with regards to the resolution that (a) were demonstrably holders of shares issued by the Company, at the end of the trading session held December 3, 2020, the day immediately prior to the date of disclosure of initial relevant information regarding the Transaction (end date for the right of withdrawal defined in compliance with the provisions of Circular Letter/CVM/Sep/No. 02/2020); and (b) have maintained such shares uninterruptedly up until the date of effective exercise of the right of withdrawal. As a result, the reimbursement amount per share, in cases involving the exercise of the right of withdrawal by the Dissenting Shareholders totaled R\$15.87 (fifteen reais and eighty-seven centavos) per share, corresponding to the book value per share as of December 31, 2019. On March 8, 2021, the deadline for the Dissenting Shareholders to express their intention to exercise their right of withdrawal due to the acquisition of 100% (one hundred percent) of the shares issued by CEB Distribuição S.A., consummated on March 2, 2021, by Bahia Geração de Energia S.A., a subsidiary of Neoenergia came to a close. The Company determined that, during the period for the exercise of the right of withdrawal, 1 (one) shareholder holding 400 (four hundred) shares of common stock issued by Neoenergia exercised their right of withdrawal due to the Acquisition (the "Withdrawing Shareholder").

On December 9, 2020, the Board of Directors at Neoenergia Renováveis S.A., a subsidiary of Neoenergia, approved the construction of Luzia Parks II and III for the purposes of solar power generation. The first centralized generation photovoltaic parks operated by the Neoenergia group are located in the municipality of Santa Luzia, Paraíba and present synergies with the Chafariz Wind Complex and the Santa Luzia Transmission line, comprising lot 6 under auction No. 02/2017 held in December 2017, due to their location.

On December 17, 2020, as part of Transmission Auction No. 01/2020 promoted by ANEEL, the Company purchased lot 2, which comprises 3 500 kV transmission lines, 1 230 kV transmission line, a new Medeiros Neto 500 kV substation with synchronous compensation in Bahia, with a total length of 1,091 km, mainly covering Bahia, in addition to Minas Gerais and Espírito Santo.

On July 29, 2021, the first 10 wind turbines at the Chafariz Wind Farm Complex started commercial operations. These 10 generating units correspond to 34.65 MW of installed capacity and are being delivered 17 months in advance of the start of the contract under the Regulated Market

On August 11, 2021, the fifth and final stretch of the Dourados project entered into commercial operations (Lot 4 - Transmission Auction No. 05/2016, of April 2017). The section comprises 2 lines with a total length of 169 km, in addition to a 230/138 kV Substation SS. Facilities were delivered 12 months in advance of Aneel's contractual term. With this delivery, Neoenergia completed the delivery of all projects auctioned during the April 2017 Auction, moving deliveries forward by an average of 15 months in relation to the Aneel term and providing a capex saving of 19.67% in relation to the original estimate from the Regulator.

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In 2021, the Company began operations in the renewable generation sector by placing 32 wind farms in operation, with an installed capacity of 949 MW: Caetité I, II and III; Calango I, II, III, IV, V and VI; Rio do Fogo; Arizona I; Mel II; Santana I and II; Canoas I, II, III and IV; Lagoa I, II, III and IV; Chafariz I, II, III, IV, V, VI and VII; and Ventos do Arapuá I, II and III. The Chafariz Complex was completed in January 2022, totaling 471 MW of installed capacity. The Company currently has a complex under construction: Oitis, in Piauí and Bahia (12 generation parks with a capacity of 566.5 MW). The Company's portfolio of wind assets will total 1.6 GW in 2022, 51% of which will be allocated to the Regulated Energy Market (ACR) and 49% to the Free Energy Market (ACL).

In compliance with the Neoenergia Shareholders' Agreement, the Company and Previ concluded, on October 15, 2021, the sale of ownership interest in Companhia de Eletricidade do Estado da Bahia, Companhia Energética do Rio Grande do Norte and Afluente Transmissão de Energia Elétrica

On November 16, 2021, the second and final stretch comprising the Santa Luzia project entered into commercial operations (Lot 6 - Transmission Auction No. 02/2017, of December 2017). The Santa Luzia Lot offers a total RAP of R\$63 million and was delivered an average of 16 months in advance and provided Capex saving of 30% compared to the Regulator's original estimate.

Neoenergia was awarded lot 4 under Transmission Auction No. 02/2021 implemented by the National Electric Energy Agency ("ANEEL") on December 17, 2021, which comprises the installation of 3 pieces of Synchronous Compensator equipment at the Estreito substation, located in the State of Minas Gerais

On December 21, 2021, Termopernambuco was declared one of the winners of the first Capacity Reserve Auction. During the auction, the entirety of the plant's available capacity was sold, at the power price of R\$487,412.70 MW/year, with supply initiated on July 1, 2026, guaranteeing a fixed power revenue of R\$207 million per year. The contract will remain valid for 15 years.

In 2021, NEOE3 shares continued to integrate portfolios for IEE - Electricity Index of B3 and ISE - Sustainability Index and the portfolio for ICO2 - Carbon Efficient Index. Neoenergia's permanence under these indexes reiterates our determination and commitment to pursuing sustainable growth through ethical business conduct, corporate governance and social, cultural and environmental responsibility.

On January 5, 2022, the Jalapão transmission line entered into commercial operation (Lot 4 - Transmission Auction No. 02/2017, of December 2017). The transmission line, LT 500 kV Miracema -Gilbués II -Barreiras II, has a total extension of 728km and is Neoenergia's largest line in operation, passing through the states of Tocantins, Maranhão, Piauí and Bahia.

On May 31, 2022, generation at the park was started as test operations and in 3Q22 part of the complex entered into commercial operations. By the end of 2022, 145 MWp were already in operation. It is important to note that Luzia holds a right to guaranteed association with the Chafariz Wind Farm Complex and thereby is subject to a reduced TUST cost

On June 7, 2022 (including this date itself), Neoenergia's shares were qualified for trading on the Madrid Stock Exchange under the trading code XNEO within the Latibex segment. The Company's shares are traded on Latibex directly on the Madrid Stock Exchange platform and aim to channel European investments to Latin America in a simple and direct manner, seeking to facilitate foreign investors' access to their share capital, generating increased liquidity for shareholders.

On June 30, 2022, Transmission Auction No. 1/2022 was held with 13 lots subject to bidding at an average discount of 46.16%. Neoenergia acquired 2 lots: (i) Lot 2: related to the implementation of substation and transmission lines in the states of Minas Gerais and São Paulo, with an offered value of R\$360 million (50% discount), an estimated investment of R\$4.94 billion and a completion period of 60 months; (ii) Lot 11: substation and transmission lines in the state of Mato Grosso do Sul, with an offered value of R\$38.2 million (45.74% discount), an estimated investment of R\$500 million and a completion period of 48 months. The auction was approved by ANEEL on August 23 and concession contracts were signed on October 3.

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On July 19, 2022, the Company approved its ESG (Environmental, Social and Governance) targets. Neoenergia entered into commitments to achieving targets by 2025 and 2030, such as: reducing the intensity of carbon emissions during generation, increasing diversity in the company in terms of gender and ethnicity within leadership positions, increasing the number of women working as electricians with the company, as well as having large suppliers classified as sustainable, among others. Compliance with these commitments will be monitored, measured and disclosed on the market in general.

In 2022, Neoenergia acquired, through a Public Offering of Shares for Registration Conversion, and in an auction held at B3, on October 3, 2022, 29,637 ONs (shares of common stock), 6,620,985 PNAs (shares of preferred stock A) and 162,156 PNBs (shares of preferred stock B), representing 9.13% of Neoenergia Pernambuco's share capital. After this auction, and as provided for in the Public Offering Notice for Registration Conversion, the Special Shareholders' Meeting, held on October 28, 2022, approved the redemption and cancellation of all shares issued by Neoenergia Pernambuco that remained outstanding after the auction of the Registration Conversion OPA, totaling 250,506 ONs, 481,997 PNAs and 179,910 PNBs issued by Neoenergia Pernambuco, representing 1.22% of its total share capital. Finally, on November 1, 2022, conversion of registration to Category B of the Company was approved by the Brazilian Securities and Exchange Commission.

On October 21, 2022, Termopernambuco, Itapebi and Neoenergia S.A. jointly requested consent from Aneel to carry out a partial spin-off of Termopernambuco followed by the merger of net assets spun off by the Requesting Party Itapebi. On 02/28/2023, according to a statement of relevant information published on the market in Termopernambuco and Itapebi, these companies approved Termopernambuco's partial spin-off with merger of assets spun off by Itapebi at a Special Shareholders' Meeting. The Partial Spin-off comprised the portion of Termopernambuco's net book assets corresponding to its investment in Itapebi, which includes shares of common stock issued by Itapebi owned by Termopernambuco and the gains arising from such an investment. As a result of the Partial Spin-Off, 117,464,464 (one hundred and seventeen million four hundred and sixty-four thousand four hundred and sixty-four) shares of common stock issued by Itapebi were canceled. Termopernambuco's share capital was reduced by R\$103,490,730.00 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty reais), through the cancellation of 103,490,730 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty) registered shares of common stock with a par value of R\$1.00 (one real) each.

On December 16, 2022, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte had entered into a Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

On January 29, 2023, the Rio Formoso transmission line (Lot 9 - Transmission Auction No. 02/2019, of December 2019), located in Bahia, entered into operation, comprising 1 transmission line with a length of 210 km and 2 substations. The Rio Formoso Lot provides a total RAP of R\$22 million and was delivered 14 months in advance, with Capex saving of 25%, both in relation to estimates from Aneel.

On September 26, 2023, the transaction was finalized (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate simplification and the

1.1 Issuer History

consolidation of results to the respective Controlling Companies, after compliance with certain conditions precedent, including Approval from the Administrative Economic Defense Council (CADE) and the National Electric Energy Agency (ANEEL), consent from creditors, reorganization within the Eletrobras group through which Eletronorte became the sole holder of ownership interest in Eletronorte, and the observance of preemptive rights held by third parties. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now holds the following ownership interests: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and (iii) 90.18% of Afluente Transmissão de Energia (previously held 90.13%). With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants ("Purchase and Sale Agreement"), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. ("Baguari Energia") by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), of finalization of the transaction was provided on October 17, 2023.

On September 29, 2023, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that it had successfully finalized the sale of shares representing 50% (fifty percent) of the share capital of Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão"), a holding company holding 100% (one hundred percent) of the share capital of the 8 (eight) public service transmission concessionaires in operation identified below to Warrington Investment Pte .Ltd. ("Warrington"): Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SE Narandiba and Neoenergia Rio Formoso ("Transaction"), as holder of the remaining 50% (fifty percent) of Neoenergia Transmissão's share capital. The Company therefore wishes to inform that, after verifying compliance with the conditions precedent established in the relevant Share Purchase Agreement and Other Covenants, entered into on April 25, 2023, the necessary measures were taken to implement the transaction, including the signing of a Shareholders' Agreement between the Company and Warrington, to regulate the terms and conditions of the relationship between the shareholders, aligning the means of organization, management and governance of Neoenergia Transmissão and its subsidiaries.

In September 2023, the wind and solar energy investment cycle was completed, with the Oitis Wind Complex (566.5 MW) and Luzia Solar Complex (149 MWp) entering into operation.

In 2024, NEOE3 shares have been included in the ISE- Sustainability Index portfolio for the 4th consecutive year. With this achievement, Neoenergia confirms its commitment to pursuing sustainable growth through ethical business conduct, corporate governance and social, cultural and environmental responsibility.

On March 13, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors approved the launch of a public offering for the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Cosern's registration from issuer Category A to Category B ("Registration Conversion OPA" or "OPA"). The application for registration of the OPA was submitted to CVM and B3 S.A. - Brasil, Bolsa, Balcão, accompanied by a draft of the OPA Notice. Registration Conversion Offer is intended for use in the acquisition of up to the entirety of all outstanding shares issued by Neoenergia Cosern, representing approximately 6.89% of the total shares issued by Neoenergia Cosern and will be launched at the price of R\$13.73 (thirteen reais and seventy-three centavos) per ON; R\$15.10 (fifteen reais and ten centavos) per PNA and R\$15.10 (fifteen reais and ten centavos) per GNP, to be paid in national currency to shareholders adhering to the Registration Conversion Offer. The launch of the OPA and its effectiveness are subject to registration with the CVM and B3.

1.1 Issuer History

On March 28, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia Cosern received a request for the convening of a special meeting from a shareholder holding more than 10% of outstanding shares, pursuant to art. 4-A of Federal Law No. 6.404/76, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of issued shares of common stock and classes "A" and "B" shares of preferred stock ("Request for Call of Meeting"), within the scope of the public offering for the acquisition of shares announced by Neoenergia, aiming at the conversion of registration of Neoenergia Cosern from a publicly-held company category "A" to "B" ("OPA"). Neoenergia Cosern's Board of Directors will meet in a timely manner to consider the Request for Call of Meeting received and deliberate on the matter. As a result of the Request for Call of a special meeting formulated, the process of registering the OPA before the CVM was suspended, pursuant to art. 28, item I, of CVM Resolution No. 85/22.

On April 4, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia Cosern's Board of Directors had met and approved the convening of a special meeting of shareholders holding outstanding shares, pursuant to art. 4-A of Federal Law no. 6.404/76 and art. 28 of CVM Resolution No. 85/22, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of shares of common stock and classes "A" and "B" shares of preferred stock issued by Neoenergia Cosern ("Special Meeting" and "New Report"), within the scope of the public offering for the acquisition of shares announced by Neoenergia aiming at the conversion of Neoenergia Cosern's registration as a publicly-held company category "A" to "B" ("OPA"). The Special Meeting was called in response to a request made by the minority shareholder Uptick Participações S.A., holder of more than 10% of Neoenergia Cosern's outstanding shares, pursuant to art. 4-A of Federal Law no. 6.404/76 ("Request for Call of Meeting").

On April 29, 2024, Companhia Energética do Rio Grande do Norte - COSERN published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing the results of the Special Meeting held exclusively in person at COSERN's headquarters. Uptick Participações S.A., the only minority shareholder holding outstanding shares present at the Special Meeting, approved the new valuation to be carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda., to determine the value of the Company's shares for the purposes of the OPA.

On May 31, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors met and decided to proceed with the OPA at the new price determined in the New Appraisal Report carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda.

On August 21, 2024, Neoenergia acquired 8,193,221 ONs, 1,325,007 PNAs and 1,186,304 PNBs, representing 6.37% of the share capital of Companhia Energética do Rio Grande do Norte - COSERN, through a Public Offer of Shares for Conversion of Registration and in an auction held at B3.

On August 29, 2024, the Brazilian Securities and Exchange Commission approved the conversion of Companhia Energética do Rio Grande do Norte - COSERN's registration to Category B.

As provided in the Public Offer Notice of the Conversion of Registration, the Extraordinary General Meeting held on September 16, 2024 approved the redemption and cancellation of all the shares issued by Neoenergia COSERN that remained outstanding after the auction of the OPA for Conversion of Registration, totaling 654,410 ONs, 173,920 PNAs and 80,978 PNBs issued by Neoenergia COSERN, representing 0.54% of its total share capital.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

1.2 - Description of the main activities carried out by the issuer and its subsidiaries

The Issuer is a holding company and its corporate purpose involves the holding of ownership interest in other companies as a minority or controlling partner, regardless of their respective corporate purpose; intermediation and business consulting, in Brazil or overseas; import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. The Issuer relies on three strategic segments, which are presented as follows: (i) Networks - distribution and transmission; (ii) Renewables - wind, hydroelectric and solar generation and (iii) Liberalized - thermal generation and energy commercialization.

NETWORKS

Distribution

The Issuer operates in the electricity distribution segment through means of its five subsidiaries:

- Neoenergia Coelba: state of Bahia and municipalities of Delmiro Gouveia in the state of Alagoas and Dianópolis in the state of Tocantins.
- Neoenergia Pernambuco: state of Pernambuco, in addition to the District of Fernando de Noronha and the municipality of Pedras de Fogo in the state of Paraíba.
- Neoenergia Cosern: state of Rio Grande do Norte.
- Neoenergia Elektro: states of São Paulo (223 municipalities) and Mato Grosso do Sul (five municipalities).
- Neoenergia Brasília: 33 municipalities in the Federal District.

The Issuer has highlighted the main operating indicators for the electricity distribution segment among its five subsidiaries in the last three fiscal years below:

| Number of Clients (thousand) | 2023 | 2022 | 2021 |
|----------------------------------|---------------|---------------|---------------|
| NEOENERGIA COELBA | 6,624 | 6,482 | 6,352 |
| NEOENERGIA PERNAMBUCO | 4,038 | 3,950 | 3,888 |
| NEOENERGIA COSERN | 1,581 | 1,555 | 1,526 |
| NEOENERGIA ELEKTRO | 2,928 | 2,879 | 2,833 |
| NEOENERGIA BRASÍLIA ¹ | 1,180 | 1,171 | 1,143 |
| Total | 16,351 | 16,037 | 15,742 |

| Distributed Energy (GWh) (captive + free) | 2023 | 2022 | 2021 |
|---|---------------|---------------|---------------|
| NEOENERGIA COELBA | 22,269 | 21,381 | 21,265 |
| NEOENERGIA PERNAMBUCO | 14,368 | 14,246 | 14,607 |
| NEOENERGIA COSERN | 5,938 | 5,844 | 6,031 |
| NEOENERGIA ELEKTRO | 18,673 | 18,696 | 18,715 |
| NEOENERGIA BRASÍLIA | 6,789 | 6,610 | 6,704 |
| Total | 68,038 | 66,778 | 67,323 |

| DEC ² (hours/ client/ year) | 2023 | 2022 | 2021 |
|--|-------|-------|-------|
| NEOENERGIA COELBA | 10.74 | 11.41 | 11.29 |
| NEOENERGIA PERNAMBUCO | 11.31 | 11.75 | 11.77 |
| NEOENERGIA COSERN | 7.62 | 7.94 | 6.68 |
| NEOENERGIA ELEKTRO | 7.33 | 6.97 | 7.27 |

1.2 Description of the main activities carried out by the issuer and its subsidiaries

NEOENERGIA BRASÍLIA¹

7.01

6.64

8.93

| FEC³ (instances/ customer/ year) | 2023 | 2022 | 2021 |
|--|-------------|-------------|-------------|
| NEOENERGIA COELBA | 4.98 | 4.99 | 4.85 |
| NEOENERGIA PERNAMBUCO | 5.16 | 4.77 | 5.20 |
| NEOENERGIA COSERN | 3.23 | 3.05 | 2.72 |
| NEOENERGIA ELEKTRO | 3.73 | 3.84 | 3.98 |
| NEOENERGIA BRASÍLIA | 4.74 | 5.72 | 7.03 |

| Power Outages⁴ | 2023 | 2022 | 2021 |
|----------------------------------|-------------|-------------|-------------|
| NEOENERGIA COELBA | 16.1% | 14.6% | 14.8% |
| NEOENERGIA PERNAMBUCO | 17.4% | 16.6% | 17.1% |
| NEOENERGIA COSERN | 8.2% | 8.1% | 9.8% |
| NEOENERGIA ELEKTRO | 7.9% | 6.6% | 6.5% |
| NEOENERGIA BRASÍLIA | 11.4% | 11.4% | 12.7% |

(1) Exclusively for the purposes of comparison, Neoenergia Brasília considers data between 01/01/21 and 03/01/2021 in 2021 and 2020, the period prior to its incorporation.

(2) DEC - Equivalent Duration of Interruption per Consumer

(3) FEC - Equivalent Interruption Frequency per Consumer

(4) The amount of Losses in 2022 normalizes the impact of ANEEL Regulatory Ordinance 1000/2021

Electricity distribution companies are responsible for receiving high-voltage energy through the interconnected transmission system or directly from generators embedded within their networks, lowering it to commercial levels before delivering it to the final consumer.

According to ANEEL, the distribution sector in Brazil is responsible for the management and operation of power transmission and distribution lines with voltages below 230,000 Volts, including low-voltage systems, the entire transformation infrastructure and measurement assets.

Given existing network infrastructure characteristics and the extensive presence of economies of scale, the distribution sector is considered a natural monopoly. Within this context, it is necessary to regulate activities in order to guarantee moderation in tariffs, the quality of services, universalization and free access to networks.

In Brazil, distribution companies provide services within their concession area, through a concession from the Federal Government, with intermediation from the National Electric Energy Agency (ANEEL). ANEEL, the sector's regulatory agency is responsible for establishing tariffs charged to consumers and other network users, the definition of targets and inspection of service quality and the determining general conditions for the provision of the distribution services.

In addition to the distribution of energy to the final consumer, concessionaires are responsible for the purchase of energy in order to provide full service within the captive market, the contracting of power demand in the basic network by boundary point, in addition to the payment of sector charges. These costs, which cannot be managed by the distributor, are passed on to tariffs under annual tariff movement processes, seeking to establish neutrality in companies' results.

For the purpose of applying tariffs, consumers are identified by the voltage level to which they are connected, as well as by consumption classes and subclasses. Consumers of high voltage (voltage equal to or greater than 69 kV and equal to or less than 138 kV) and medium voltage (voltage greater than 1 kV and less than 69 kV) are subject to a special tariff structure, according to: (i) the supply modality under which they are categorized (conventional tariff structure, green or blue hourly/seasonal, (ii) specific hourly

1.2 Description of the main activities carried out by the issuer and its subsidiaries

costs (tip and off-peak) and (iii) binomial tariff (wherever energy consumption is decoupled from costs related to contracted power demand). As a result, depending on the tariff structure and the supply modality under which the consumer is categorized, in addition to energy consumption (value accumulated through the use of the electrical power made available to the consumer over a period of consumption), the cost related to power demand (average of the electrical power requested from the distributor over a period of time) emerges.

Transmission

The Issuer also operates in the transmission sector, which comprises the operation and maintenance of transmission lines and substations with a voltage equal to or greater than 230 kV and which are part of the SIN - National Interconnected System. Remuneration of these assets is provided through Permitted Annual Revenues - RAP, resulting from Transmission Auctions and/or authorizing resolutions (reinforcements in existing facilities) collected from system users.

In 2023, the sale of a 50% ownership interest in the eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) to GIC was announced and finalized, for R\$1.1 billion. In addition to the sale of energy, the agreement also provides GIC with the right of first offer in relation to the potential future sale of a 50% stake in transmission assets under construction by Neoenergia (Itabapoana, Guanabara, Vale do Itajaí, Lagoa dos Patos, Morro do Chapéu, Estreito, Alto do Parnaíba and Paraíso) to Potiguar Sul, in addition to allowing for joint analysis and participation of GIC and Neoenergia in future Transmission auctions in Brazil in lots of mutual interest.

Itabapoana (lot 3 - auction Dec/18) ended 2023 with works completed, and awaiting an LO from Ibama for the energization and clearance of RAP.

The Rio Formoso line entered into operation in January 2023. The lot was energized in December 2022 and the RAP cleared in 2023 and delivered with 25% Capex saving compared to parameters indicated by Aneel, moving the regulatory deadline forward by 14 months, once again confirming Neoenergia's ability to execute.

The Jalapão line (lot 4 of the Dec/17 Auction) started commercial operations in January 2022. The transmission line LT 500 kV Miracema -Gilbués II -Barreiras II, is 728 km in length and is the largest line in operation at Neoenergia, passing through the states of Tocantins, Maranhão, Piauí and Bahia. The Jalapão Lot offers a total RAP of R\$149 million and was delivered 15 months in advance with Capex saving of 34%, both in relation to estimates from Aneel.

In November, 2021, the second and final stretch comprising the Santa Luzia project entered into commercial operations (Lot 6 - Transmission Auction No. 02/2017, of December 2017). This stretch, LT 500 kV LT Santa Luzia II - Milagres II is 221 km in length. The Santa Luzia Lot offers a total RAP of R\$63 million and was delivered an average of 16 months in advance and provided Capex saving of 30% compared to the Regulator's original estimate.

In August, 2021, the fifth and final stretch of the Dourados project entered into commercial operations (Lot 4 - Transmission Auction No. 05/2016, of April 2017). The section comprises 2 lines with a total length of 169 km, in addition to a 230/138 kV Substation SS. Facilities were delivered 12 months in advance of Aneel's contractual term. The Dourados lot comprises a total RAP of R\$73.4 million. With this delivery, Neoenergia has completed the delivery of all projects auctioned during the April 2017 Auction an average of 15 months in advance in relation to Aneel's deadline, with a capex saving of 19.67% in relation to original estimates from the Regulator.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

It is important to note that Neoenergia was declared winner in Transmission Auctions held in 2021 and 2022:

On December 17, 2021, during Transmission Auction No. 02/2021 promoted by ANEEL, the Company purchased lot 4, which comprises the installation of 3 pieces of Synchronous Compensator equipment at the Estreito substation, located in the State of Minas Gerais.

Neoenergia was awarded lots 2 and 11 on June 30, 2022, under Transmission Auction No. 01/2022 implemented by ANEEL:

- Lot 2: installation of 1,707 km of transmission lines, in addition to the implementation of a new 500kV substation, located in the states of Minas Gerais and São Paulo. The lot will provide a total RAP of R\$360 million.
- Lot 11: installation of 291 km of transmission lines, in addition to the implementation of a new 230 kV substation offering 230/138 kV transformation, located in the state of Mato Grosso do Sul. The lot will provide a total RAP of R\$ 38 million.

The National System Operator (ONS) stipulates availability between 95% and 98% as being within normal range. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. During the last three fiscal years, the group's transmitters offered availability above the upper limit defined by the ONS:

| Line Availability Rate | 2023 | 2022 | 2021 |
|------------------------|--------|---------|--------|
| Afluentes T | 99.96% | 99.90% | 99.83% |
| Narandiba | 99.86% | 99.95% | 99.98% |
| Potiguar Sul | 99.58% | 99.91% | 99.98% |
| Dourados | 99.99% | 99.99% | 99.98% |
| Atibaia | 99.90% | 100.00% | 99.90% |
| Biguaçu | 99.96% | 99.97% | 99.92% |
| Sobral | 99.48% | 99.99% | 99.98% |
| Santa Luzia | 99.99% | 100.00% | - |
| Jalapão | 99.98% | 99.99% | - |
| Rio Formoso | 99.63% | - | - |

RENEWABLES

Wind, hydroelectric and solar power generation

Renewable energy sources include those from natural resources that may be used over time, without the possibility of depletion, such as: biomass, solar energy, ethanol, biodiesel, wind and hydraulic energy.

In Brazil, the development of wind energy, which has undergone a recent process of accelerated progress through large-scale onshore projects, can be highlighted from among renewable sources.

Wind power generation involves the use of wind as a primary energy source. The generation process takes place through a wind turbine, essentially consisting of a tower, a set of blades coupled to a rotor and a nacelle, which houses several pieces of equipment. The main piece of equipment installed in the nacelle is the electrical generator, the multiplier box (when applicable), wind speed and direction measurement devices and components responsible for rotation of the nacelle, for optimized use of wind.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

This accelerated growth was first seen in 2004, when the Incentive Program for Alternative Sources of Electric Energy (PROINFA) was established, which defined special and more attractive prices for contracting wind energy, among other alternative renewable sources.

After Proinfa was issued, beginning in 2009 specific energy auctions were held - Alternative Sources Auction (LFA) and Reserve Energy Auction (LER), which allocate part of the market for contracting wind energy sources.

Subsequently, in 2011 and 2012, wind energy projects began to compete with other energy sources (fossil thermal and hydroelectric) under New Energy Auctions (LEN). From that period forward, the prices of wind power generation began to move towards becoming the most competitive power source in the country (hydroelectric).

The Issuer operates in the Renewables segment through wind, hydraulic and solar energy sources as detailed below:

Wind and Solar:

The Company ended 2023 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW and 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp.

The Company's portfolio of wind and solar assets totals 1.7 GW in power, of which 51% is allocated to the Regulated Contracting Environment (ACR) and 49% to the Free Energy Market (ACL), in line with the established positioning strategy for liberalization of the Brazilian energy market:

1.2 Description of the main activities carried out by the issuer and its subsidiaries

| Wind turbines in operation | Neoenergia Participation (Direct and Indirect) | State | City | Installed Capacity (MW) | Guaranteed Energy (MW) | Concession Date | Concession End Date |
|--|---|--------------|--|--------------------------|-------------------------|--|--|
| EOL Caetité 1 | 100% | BA | Caetité | 30.0 | 13.00 | 10/29/2012 | 10/28/2042 |
| EOL Caetité 2 | 100% | BA | Caetité | 30.0 | 14.70 | 02/07/2011 | 02/06/2046 |
| EOL Caetité 3 | 100% | BA | Caetité | 30.0 | 11.20 | 02/24/2011 | 02/23/2046 |
| EOL Calango 1 | 100% | RN | Bodó and Santana do Mato | 30.0 | 13.90 | 04/28/2011 | 04/27/2046 |
| EOL Calango 3 | 100% | RN | Bodó, Santana do Mato and Lagoa Nova | 30.0 | 13.90 | 05/30/2011 | 05/29/2046 |
| EOL Rio do Fogo (ENERBRASIL) | 100% | RN | Rio do Fogo | 49.3 | 17.90 | 12/19/2001 | 12/18/2031 |
| EOL Arizona 1 | 100% | RN | Rio do Fogo | 28.0 | 12.90 | 03/04/2011 | 03/03/2046 |
| EOL Mel 2 | 100% | RN | Areia Branca | 20.0 | 8.80 | 02/28/2011 | 02/27/2046 |
| EOL Calango 6 | 100% | RN | Bodó and Cerro Corá | 30.0 | 18.50 | 11/20/2014 | 11/19/2049 |
| EOL Santana 1 | 100% | RN | Bodó, Lagoa Nova and Cerro Corá | 30.0 | 17.30 | 11/14/2014 | 11/13/2049 |
| EOL Santana 2 | 100% | RN | Bodó and Lagoa Nova | 24.0 | 13.10 | 11/14/2014 | 11/13/2049 |
| EOL Calango 2 | 100% | RN | Bodó | 30.0 | 12.80 | 05/09/2011 | 05/08/2046 |
| EOL Calango 4 | 100% | RN | Bodó | 30.0 | 13.50 | 05/19/2011 | 05/18/2046 |
| EOL Calango 5 | 100% | RN | Bodó | 30.0 | 13.70 | 06/02/2011 | 06/01/2046 |
| EOL Canoas | 100% | PB | São José do Sabugi and Junco do Seridó | 31.5 | 17.70 | 08/04/2015 | 08/03/2050 |
| EOL Lagoa 2 | 100% | PB | São José do Sabugi and Santa Luzia | 31.5 | 15.60 | 08/04/2015 | 08/03/2050 |
| EOL Lagoa 1 | 100% | PB | São José do Sabugi and Santa Luzia | 31.5 | 16.30 | 08/04/2015 | 08/03/2050 |
| Chafariz Complex | 100% | PB | São José do Sabugi, Santa Luzia, Areia de Baraúnas and São Mamede | 471.2 | 232.9 | Between 06/21/2018 and 02/05/2019 | Between 06/20/2053 and 02/04/2054 |
| Chafariz 1 | 100% | PB | Santa Luzia | 34.7 | 18.2 | 06/21/2018 | 06/20/2053 |
| Chafariz 2 | 100% | PB | Santa Luzia | 34.7 | 17.4 | 06/21/2018 | 06/20/2053 |
| Chafariz 3 | 100% | PB | Santa Luzia | 34.7 | 17.8 | 06/21/2018 | 06/20/2053 |
| Chafariz 4 | 100% | PB | Santa Luzia e Areia de Baraúnas | 34.7 | 17.8 | 02/05/2019 | 02/04/2054 |
| Chafariz 5 | 100% | PB | Santa Luzia | 34.7 | 16.6 | 02/05/2019 | 02/04/2054 |
| Chafariz 6 | 100% | PB | Santa Luzia | 31.2 | 15.2 | 06/21/2018 | 06/20/2053 |
| Chafariz 7 | 100% | PB | Santa Luzia | 34.7 | 18.3 | 06/21/2018 | 06/20/2053 |
| Lagoa 3 | 100% | PB | São José do Sabugi | 34.7 | 17.2 | 06/26/2018 | 06/25/2053 |
| Lagoa 4 | 100% | PB | São José do Sabugi and Santa Luzia | 20.8 | 10.2 | 06/26/2018 | 06/25/2053 |
| Canoas 2 | 100% | PB | São José do Sabugi and Santa Luzia | 34.7 | 16.3 | 06/26/2018 | 06/25/2053 |
| Canoas 3 | 100% | PB | São José do Sabugi and Santa Luzia | 34.7 | 16.8 | 02/05/2019 | 02/04/2054 |
| Canoas 4 | 100% | PB | São José do Sabugi | 34.7 | 16.5 | 06/26/2018 | 06/25/2053 |
| Ventos De Arapuá 1 | 100% | PB | Areia de Baraúnas | 24.3 | 11.63 | 02/05/2019 | 02/04/2054 |
| Ventos De Arapuá 2 | 100% | PB | Areia de Baraúnas, São Mamede and Santa Luzia | 34.7 | 17.2 | 02/05/2019 | 02/04/2054 |
| Ventos De Arapuá 3 | 100% | PB | Areia de Baraúnas e São Mamede | 13.9 | 5.8 | 02/05/2019 | 02/04/2054 |
| Oitis Complex | 100% | PI/BA | Dom Inocêncio and Casa Nova | 566.5 | 274.1 | Between 11/29/2019 and 12/24/2019 | Between 11/28/2054 and 12/23/2054 |
| Oitis 1 | 100% | PI | Dom Inocêncio | 49.5 | 26.1 | 11/29/2019 | 11/28/2054 |
| Oitis 2 | 100% | PI/BA | Dom Inocêncio | 27.5 | 14.26 | 12/24/2019 | 12/23/2054 |
| Oitis 3 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24.4 | 12/24/2019 | 12/23/2054 |
| Oitis 4 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24 | 12/24/2019 | 12/23/2054 |
| Oitis 5 | 100% | PI/BA | Dom Inocêncio | 49.5 | 23.8 | 12/24/2019 | 12/23/2054 |
| Oitis 6 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24.3 | 12/24/2019 | 12/23/2054 |
| Oitis 7 | 100% | PI/BA | Dom Inocêncio | 49.5 | 25.6 | 12/24/2019 | 12/23/2054 |
| Oitis 8 | 100% | PI | Dom Inocêncio | 49.5 | 25.5 | 11/29/2019 | 11/28/2054 |
| Oitis 21 | 100% | PI/BA | Casa Nova | 44.00 | 20.8 | 12/24/2019 | 12/23/2054 |
| Oitis 22 | 100% | PI/BA | Casa Nova | 49.50 | 22.22 | 12/24/2019 | 12/23/2054 |
| Oitis 9 | 100% | PI/BA | Dom Inocêncio | 49.50 | 21.9 | 12/24/2019 | 12/23/2054 |
| Oitis 10 | 100% | PI/BA | Dom Inocêncio | 49.5 | 21.2 | 12/24/2019 | 12/23/2054 |
| Photovoltaic power plants in operation | Neoenergia Ownership Interest (Direct and Indirect) | State | City | Installed Capacity (MWp) | Guaranteed Energy (MWm) | Concession Date | Concession End Date |
| LUZIA 2 | 100% | PB | Santa Luzia | 74.65 | 17.3 | 05/29/2020 | 05/29/2055 |
| LUZIA 3 | 100% | PB | Santa Luzia | 74.65 | 17.3 | 05/29/2020 | 05/29/2055 |

1.2 Description of the main activities carried out by the issuer and its subsidiaries

During the last three fiscal years, the following quantities were generated by the parks in operation:

| | 2023 | 2022 | 2021 |
|--|-------|-------|-------|
| Generated Wind Energy (GWh) ⁽¹⁾ | 4,976 | 3,843 | 2,313 |
| Solar Generated Energy (GWh) | 243 | 91 | 0 |

(1) Considers Neoenergia's ownership interest

Hydraulics: Neoenergia holds a stake in 5 hydroelectric plants (with direct and indirect ownership interest): Itapebi, Corumbá, Dardanelos, Baixo Iguaçu and Belo Monte:

| Hydroelectric plants in operation | Neoenergia Ownership Interest (Direct and Indirect) | State | City | Installed Capacity (MW) | Guaranteed Energy (MW) | Concession Date | Concession End Date |
|------------------------------------|---|-------|---------------------|-------------------------|------------------------|-----------------|---------------------|
| | | | | | | Authorization | |
| HPP Itapebi | 100% | BA | Jequitinhonha River | 462.0 | 202.1 | 05/28/1999 | 05/15/2039 |
| HPP Corumbá III | 70% | GO | Corumbá River | 96.5 | 47 | 11/07/2001 | 04/22/2040 |
| HPP Dardanelos - Águas da Pedra | 100% | MT | Aripuanã River | 261.0 | 147.2 | 07/03/2007 | 12/12/2049 |
| Belo Monte | 10% | PA | Xingu River | 11.233,1 | 4.571,0 | 08/26/2010 | 07/10/2046 |
| Baixo Iguaçu - Céu Azul Generation | 70% | PR | Iguaçu River | 350.2 | 172.4 | 08/20/2012 | 12/03/2049 |

NOTE: On September 17, 2021, Aneel approved an extension of the concession terms for hydroelectric plants participating in the Energy Reallocation Mechanism - MRE. On December 13, 2022, Aneel postponed the concession period for the Dardanelos HPP by 220 days, by authorizing resolution No. 13,297.

In 2023, *closing* of the Asset Exchange operation between Neoenergia and Eletrobras was finalized, which resulted in the consolidation of 100% of the Dardanelos hydroelectric plant and divestment of Teles Pires and Baguari.

LIBERALIZED

Thermal Power Generation

Within the thermal generation segment, the Issuer's activities are maintained through the Termopernambuco thermoelectric plant, located in the Industrial and Port Complex of Governador Eraldo Gueiros (SUAPE), in the city of Ipojuca - PE. The plant is a thermal plant inserted in the PPT (Priority Thermal Program) and maintains power supply contracts signed with the distributors Neoenergia Coelba and Neoenergia Pernambuco in the amounts of 65 average MW and 390 average MW, respectively, effective until 05/14/2024.

The plant consists of two generator sets powered by natural gas, coupled to two heat recovery boilers, which produce the steam used to move the steam generator set, in addition to auxiliary systems. The condensation of steam is provided through means of an open cooling circuit with the collection of seawater and a pumping system and is subsequently returned through means of an 800 m long outfall. This set comprises three turbines and has an installed capacity of 532.756 average MW.

It is important to note that Termopernambuco was the first plant at Neoenergia group and Iberdrola to obtain 45001 certification, providing further evidence of our commitment to safety. Neoenergia consistently seeks out innovation and development focusing on digitization and continuous improvement, which together with its highly qualified employees, has established our company as an industry reference for thermal power generation in Brazil.

On December 21, 2021, Termopernambuco was declared one of the winners of the first Capacity Reserve Auction. During the auction, the entirety of the plant's available capacity was sold, at the power price of R\$487,412.70 MW/year, with supply initiated on July 1, 2026, guaranteeing a fixed power revenue of R\$207 million per year. The contract will remain valid for 15 years.

Energy Trading

1.2 Description of the main activities carried out by the issuer and its subsidiaries

Within the commercialization segment, energy is traded in the ACL - Free Energy Market. NC Energia is the Issuer's energy trading company, and energy purchase and sale agreements have been signed with producers and consumers from north to south of the country that are participants in the Free Energy Market. NC Energia maintains operations in the sale and management of energy, offering the required support during stages for feasibility and migration processes to the free energy market. It implements auctions for the purchase or sale of energy and offers services such as integrated energy management, risk management, representation of consumers and generators and the feasibility of energy projects. It also operates in the commercialization of carbon credits and other renewable energy credits.

The Free Energy Market (ACL) is the market segment in which the purchase and sale of electricity is carried out. The contracting of electricity in the ACL is formalized through freely negotiated Bilateral Agreements, which provide, among other provisions, amounts of energy and power, terms, prices and financial guarantees.

NEOSERV

Under the services segment, the Issuer operates through Neoenergia Serviços Ltda., the objective of which is the commercialization of mass services, the provision of energy services including consulting, administration, design and construction of works, systems and equipment of electricity and electricity infrastructure as well as their operation and maintenance, including outsourcing or the subcontracting of third parties for the execution of parts or the entirety of works, provision of distributed generation services and electric mobility solutions.

NEOENERGIA SMART

In order to provide customized energy solutions, the Issuer operates through Neoenergia Smart, which offers, among its products, the provision of services for the construction and operation of photovoltaic plants tailored to its customers, executing projects, personalized consulting, among other solutions that assist in providing energy efficiency and savings for its customers.

OTHER ISSUER ACTIVITIES

NEOINVEST

Company incorporated in 2007 with the objective of operating in the use of electric energy assets and services, preparing technical projects, organizing subsidiaries, and incorporating or participating in other companies.

NOEM

Neoenergia Operação e Manutenção S.A., the main corporate purpose of which is to study, plan, design, build and operate electricity transmission systems, as well as related services that may be granted or authorized in any capacity, and activities associated with electricity services.

1.3 Information related to operating segments

1.3. The following information for each operating segment has been disclosed in recent financial statements for the end of the fiscal year or, if applicable, consolidated financial statements:

a. Products and services commercialized

The Group relies on four strategic divisions, which are reportable segments based on the internal operational management structure and Management. Management processes are carried out through segmentation by business types: Network, Liberalized, Renewable and Other activities.

Results, assets and liabilities by segment include items directly attributable to the segment and those that can be reasonably allocated, when applicable. Prices between segments are determined based on similar market transactions.

b. Segment revenue and its share in the issuer's net revenue

| SEGMENT (in R\$ million, except as a %) | Fiscal year ended | | | | | |
|--|-------------------|------------|---------------|------------|---------------|------------|
| | 2023 | % | 2022 | % | 2021 | % |
| Networks | 42,649 | 96.2 | 41,075 | 96.0 | 41,687 | 96.6 |
| Liberalized | 815 | 1.8 | 643 | 1.5 | 838 | 1.9 |
| Renewables | 879 | 2.0 | 1,069 | 2.5 | 640 | 1.5 |
| Consolidated Net Revenue | 44,343 | 100 | 42,787 | 100 | 43,165 | 100 |

c. Profit or loss originating from the segment and its share in the issuer's net income

| Segment (in R\$ million, except %) | Fiscal year ended | | | | | |
|------------------------------------|-------------------|------------|--------------|------------|--------------|------------|
| | 2023 | % | 2022 | % | 2021 | % |
| Networks | 2,560 | 56.5 | 4,588 | 95.8 | 4,223 | 103.9 |
| Liberalized | 457 | 10.1 | 714 | 14.9 | 452 | 11.1 |
| Renewables | 2,220 | 49.0 | 314 | 6.6 | 25 | 0.6 |
| Other | (710) | (15.7) | (829) | (17.3) | (634) | (15.6) |
| Consolidated Net Income | 4,527 | 100 | 4,787 | 100 | 4,066 | 100 |

1.4 Production/Commercialization/Markets

1.4 - In relation to products and services that correspond to the operating segments disclosed in item 1.3, describe:

a. characteristics of the production process:

Before providing details of the production process for each energy generation source, it is important to note that power generation within the National Interconnected System (SIN) is dispatched centrally by the National System Operator (ONS). Centralized dispatching seeks to optimize the SIN's electrical/energy resources in order to meet the demand safely at the lowest possible cost. Under centralized dispatching, generators that have a relevant impact on SIN operations (classified as Type I and II-A by ONS) do not hold autonomy over their power generation, and the ONS is responsible for such classification. With regards to Neoenergia, these determinations apply to the group's hydroelectric and thermoelectric plants.

Renewables

Renewable energy sources involve natural resources that can be used over time, without the possibility of depletion. Hydroelectric, wind and photovoltaic power plants are considered renewable energy sources. The advantages of renewable energy sources include: abundance in nature, characteristics of an intense and regular resource, low environmental impact and relatively competitive prices.

WIND FARM Production Process

Wind power plants use the driving force of winds to move wind turbines. As a result, the production process of wind farms is dependent on the availability of this natural resource, in addition to, as seen with any other energy source, the plant's operational availability for production.

The operation and maintenance of wind farms make use of global models and are a reference in high *performance* and optimization of high added value activities. With a focus on predictive and preventive maintenance and the optimization of downtime, the lowest possible impact on production is guaranteed, thereby ensuring a high level of availability and plant performance.

To optimize operations, CORE Brasil, Renewables Operation Center, was built in Neoenergia's headquarters building in order to centralize operation of the Company's renewable assets (wind, solar and hydroelectric). There are two work stations operating under '24 x 7' model (24 hours, 7 days a week), each day of the year and that meet requirements for a high level of reliability and quality for control centers in Brazil. The control center, which has been in full operation since July 2019, promotes a high level of efficiency in operations, standardizing processes, allowing agility in the training of operation teams, improving information management, and decision making, due to its proximity to the Company's executive areas.

SOLAR PARK Production Process

1.4 Production/Commercialization/Markets

Like wind power, photovoltaic plants generate energy through a renewable resource, in this case, solar rays that act upon panels. In Brazil, solar power is an intense and widely available resource in different regions of the country, and this source is also capable of producing energy at highly competitive prices.

These plants' operation and maintenance model also adheres to the Group's global standards and places value in a high level of performance, in order to deliver high plant availability. Solar power will also be integrated into CORE Brasil together with wind power plants.

HYDROELECTRIC POWER PLANT Production Process

Hydroelectric plants take advantage of river flows and nominal head provided by dams to generate energy. Water passes through the turbines of the plant which, coupled to electric generators, produce energy that is transmitted to consumers. As a result, the production of hydroelectric plants is strongly dependent on the availability of this renewable primary resource. Additionally, as with other power sources, hydroelectric plants are dependent on the operational availability of assets, and certain level of unavailability, due to scheduled (maintenance) or forced shutdowns is permitted under sector standards without subjecting companies to regulatory penalties or financial impacts in the fulfillment of their contracts. Finally, as highlighted at the start of this subject, hydroelectric plants are submitted to centralized dispatching by ONS.

Liberalized

TERMOPERNAMBUCO's production process

The plant provides 532.8 MW of installed power, with combined cycle technology that makes use of two gas turbines, two recovery boilers (with supplementary burning) and one steam turbine. Its main inputs are natural gas and water, the latter of which is obtained through a contract with the state company COMPESA for use in the steam production process.

In order to cool its condenser and certain pieces of equipment, the TPP uses an open seawater circuit. Water is captured and dispersed at the same marine port through means of an 800 m long subsea outfall.

Networks

In general, there is no production process involved in the activities executed by Neoenergia's transmitters and distributors. Energy produced through hydroelectric, thermoelectric and other renewable sources (wind, solar and biomass) is injected into the National Interconnected System (SIN), which coordinates and controls the production and transmission of electricity in Brazil.

As an exception, energy is produced by the subsidiary Neoenergia Pernambuco, via thermal (diesel) and solar generation, exclusively for consumption and commercialization on Fernando de Noronha Island.

1.4 Production/Commercialization/Markets

b. characteristics of the distribution process

Networks

Distribution

Electricity is distributed directly to local consumers through means of distribution networks. Distribution networks are composed of primary networks (high and medium voltage distribution networks), and secondary networks (low voltage distribution networks). Distribution companies are responsible for construction, maintenance and operation of these networks. Distribution transformers are installed in primary distribution networks and attached to poles that serve to lower the primary voltage level to the secondary voltage level. Secondary distribution networks comprise three-phase, four-wire electrical circuits. These networks are connected to local consumers, including residences, businesses, etc. and street lighting. These networks serve the large consumption centers located in the concession area (the population as a whole, large-scale plants, etc.).

The entire distribution system is protected by a system composed of automatic circuit breakers installed in substations to which primary networks are connected. A fuse switch is installed in distribution transformers, which disconnect from the power grid in case of short circuit. In the Neoenergia group, the distribution process is represented by the distribution companies NEOENERGIA COELBA, NEOENERGIA PERNAMBUCO, NEOENERGIA COSERN, NEOENERGIA BRASÍLIA and NEOENERGIA ELEKTRO, within the Networks segment, which distribute energy in the states of Bahia, Pernambuco and Rio Grande do Norte, Brasília and part of the state of São Paulo (in 223 municipalities) and an additional 5 municipalities in Mato Grosso do Sul. The group's remaining companies are active within the Liberalized, Renewable and Other segments, do not rely on a specific distribution process.

NEOENERGIA COELBA distribution process

NEOENERGIA COELBA holds a concession for electricity distribution in 415 of the 417 municipalities in the State of Bahia, as well as the municipalities of Delmiro Gouveia in the State of Alagoas and Dianópolis in the State of Tocantins, covering a total concession area of 563 thousand km², granted under a Decree issued August 6, 1997 and regulated by Concession Agreement No. 010, signed on August 8, 1997 and the respective amendments. The concession will be effective for 30 years up until August 7, 2027. Additionally, due to current regulations in the electricity sector, the Company has been offering consumers within the free energy the State of Bahia services since 2002.

The concession area comprises the following assets (position as of December 31, 2023):

- 362,700 km of distribution network;
- 11,100 km of high-voltage distribution lines;
- 372 substations;
- 4 Mobile Substations (one 69 kV/12.5MVA and three 138 kV/26.5MVA);
- 10 Mobile Transformers;
- 2 Mobile Circuit Breakers;

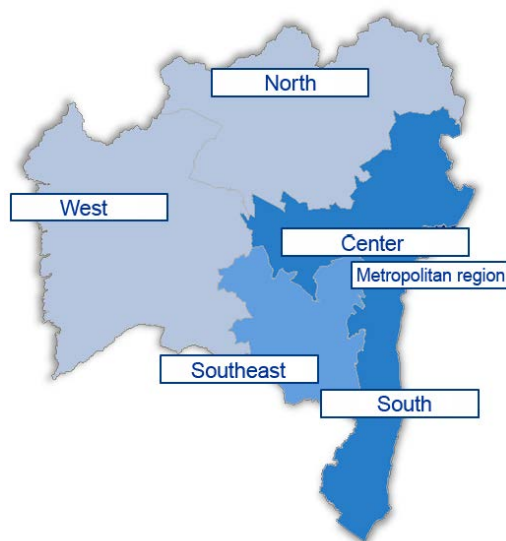
1.4 Production/Commercialization/Markets

- 7,322 MVA of Installed Power;
- 313.9 thousand distribution transformers;
- 4.755 million utility poles;
- 4,115 MW of coincident demand;
- 2,169 operational vehicles.

The table below presents NEOENERGIA COELBA's main electrical assets:

| Main Electrical Assets | 2023 | 2022 | 2021 |
|--------------------------------|---------|---------|---------|
| Transmission Lines (km) | 11,150 | 10,939 | 10,661 |
| Substations (un) | 372 | 368 | 359 |
| Power Transformers (un) | 540 | 545 | 542 |
| Installed Power (MVA) | 7,322 | 7,297 | 6,952 |
| Distribution Lines (km) | 362,709 | 341,452 | 327,572 |
| Distribution Transformers (un) | 326,333 | 313,859 | 299,498 |

As of December 31, 2023, NEOENERGIA COELBA has made 31 permanent Service Centers, 3 Mobile Service Centers and 406 Service Points available through the Accredited Neoenergia Coelba Serviços Network. Service centers are distributed throughout the state and maintain a presence in all municipalities, as shown in the following map.



The company makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 276 0116 for out of state customers, offering several services that can be accessed through numerical IVR and voice recognition. As part of Neoenergia's commitment to delivering increasingly effective services of a high quality, expanding accessibility and optimizing services provided to

1.4 Production/Commercialization/Markets

our customers, we implemented a new IVR, known as IVR 2.0, in 2023. The main objective of this IVR is to improve customers' experience, offering increasingly agile, humanized and proactive services. For this purpose, we reviewed existing phraseologies, inserted additional information, and offered guidance to customers. During the same year, we adapted the Ombudsman channel's IVR, including new menu options and more humanized approach to the allocating of 1st level and Ombudsman claims. Additionally, we also provide more real-time services to customers and designers involved in Micro and Mini Distributed Power Generation through WhatsApp.

Neoenergia Coelba's digital channels offer a Web Agency, which is available on the website www.neoenergiacoelba.com.br, new WhatsApp features (71 3370-6350) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, in addition to existing self-services for addressing power outages,

negotiating debts, digital invoices and self-meter reading. Neoenergia Coelba offers a Smartphone app, which is available in the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

| Channel | 2023 | 2022 | 2021 |
|------------------------|------------|------------|------------|
| Application | 34,079,973 | 48,385,045 | 41,733,763 |
| Chat (BOT) WhatsApp | 40,796,746 | 7,993,378 | 4,923,498 |
| Email | N/A | N/A | N/A |
| Social Media | 6838 | 29,408 | 33,266 |
| Negotiation Portal | 413,782 | 305,078 | 233,361 |
| In-person + Accredited | 2,635,364 | 3,211,001 | 3,479,409 |
| Website | 26,952,363 | 47,590,657 | 38,577,697 |
| SMS | N/A | 167,837 | 813,346 |
| Phone | 4,396,964 | 4,329,837 | 4,347,292 |
| Totem | 3,724,244 | 614,722 | 864,232 |
| URA | 1,513,559 | 3,290,674 | 4,165,611 |

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA PERNAMBUCO's distribution process

Companhia Energética de Pernambuco (Neoenergia Pernambuco) maintains a concession area that encompasses 98,500 Km², in 184 municipalities in the state of Pernambuco, in addition to the District of Fernando de Noronha and the municipality of Pedras de Fogo in the state of Paraíba (PB). The distributor serves 100% of the state's households, including the entirety of its urban and rural perimeter, ensuring customers the right to citizenship through

1.4 Production/Commercialization/Markets

access to better health, safety and work conditions, as well as information, culture and leisure and many other benefits.

The concession area comprises the following assets (position as of December 31, 2023).

- 158,800 km of distribution networks;
- 5,000 km of high-voltage distribution lines;
- 162 Substations;
- 3 69 kV/25 MVA Mobile Substations;
- 4,327 MVA of Installed Power;
- 181.9 thousand distribution transformers;
- 2.320 million utility poles;
- 1,441 vehicle assets;
- 2,582 MW of coincident demand;

The table below presents Neoenergia Pernambuco's main operating assets:

| Main Electrical Assets | 2023 | 2022 | 2021 |
|--------------------------------|---------|---------|---------|
| Transmission Lines (km) | 5,022 | 4,904 | 4,889 |
| Substations (un) | 162 | 160 | 156 |
| Power Transformers (un) | 253 | 254 | 253 |
| Installed Power (MVA) | 4,327 | 4,335 | 4,206 |
| Distribution Lines (km) | 158,794 | 152,065 | 149,595 |
| Distribution Transformers (un) | 181,790 | 178,123 | 174,345 |

In order to maintain consistent relationships, as of December 31, 2023, Neoenergia Pernambuco had made 29 permanent service centers, 2 service centers and 163 service locations available through the Accredited Neoenergia Pernambuco Serviços Network. Service locations are distributed throughout the state and present in all municipalities, as indicated in the following map.



NEOENERGIA PERNAMBUCO makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 024 2244 for out of state customers. As part of Neoenergia's commitment to delivering increasingly effective services of a high quality, expanding accessibility and optimizing services provided to our customers,

1.4 Production/Commercialization/Markets

we implemented a new IVR, known as IVR 2.0, in 2023. The main objective of this IVR is to improve customers' experience, offering increasingly agile, humanized and proactive services. For this purpose, we reviewed existing phraseologies, inserted additional information, and offered guidance to customers. During the same year, we adapted the Ombudsman channel's IVR, including new menu options and more humanized approach to the allocating of 1st level and Ombudsman claims. Additionally, we also provide more real-time services to customers and designers involved in Micro and Mini Distributed Power Generation through WhatsApp.

Neoenergia Pernambuco's digital channels offer a Web Agency, which is available on the website www.neoenergiapernambuco.com.br, new WhatsApp features (81 3217-6990) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, transfer services with live operators for new connection services and change in account holder, in addition to existing self-services for power outages, negotiation of debts, digital invoices, regularization/Complaints and self-meter reading. Neoenergia Pernambuco offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

| Channel | 2023 | 2022 | 2021 |
|------------------------|------------|------------|------------|
| Application | 21,395,201 | 25,061,750 | 24,577,211 |
| Chat (BOT) WhatsApp | 23,953,761 | 5,430,242 | 3,036,348 |
| Email | N/A | N/A | N/A |
| Social Media | 4939 | 21,587 | 24,615 |
| Negotiation Portal | 175,231 | 146,128 | 126,446 |
| In-person + Accredited | 2,079,422 | 2,337,051 | 2,205,661 |
| Website | 18,827,273 | 32,635,732 | 29,385,086 |
| SMS | N/A | 115,060 | 292,858 |
| Phone | 2,317,403 | 2,622,213 | 2,642,855 |
| Totem | 3,749,385 | 2,672,819 | 1,725,108 |
| URA | 2,140,655 | 2,508,206 | 2,694,521 |
| WhatsApp Transfer | 272,451 | 70,577 | 170,624 |

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA COSERN's distribution process

With a concession in force until December 30, 2027, Companhia Energética do Rio Grande do Norte (NEOENERGIA COSERN) is the only electric power concessionaire active in the State of Rio Grande do Norte (RN). The company maintains a presence in the state's 167 municipalities and provides services to a population of more than 3.5 million inhabitants in a total area of 53,000 km².

The concession area comprises the following assets (position as of December 31, 2023):

1.4 Production/Commercialization/Markets

- 60,800 km of distribution networks;
- 2,867 thousand km of high-voltage distribution lines;
- 78 Substations;
- 4 Mobile Substations (one 69 kV/10 MVA and three 69/25 MVA);
- 3 Mobile Circuit Breakers;
- 1,817 MVA of Installed Power;
- 62.7 thousand distribution transformers;
- 882 thousand utility poles.
- 359 vehicles;
- 1,017 MW of coincident demand;

The following table presents NEOENERGIA COSERN's main operating assets:

| Main Electrical Assets | 2023 | 2022 | 2021 |
|------------------------------------|--------|--------|--------|
| Transmission Lines (km) | 2,867 | 2,821 | 2,766 |
| Substations (un) | 78 | 78 | 73 |
| Power Transformers (un) | 105 | 104 | 97 |
| Installed Power (MVA) ² | 1,817 | 1,783 | 1,725 |
| Distribution Lines (km) | 60,779 | 57,647 | 56,319 |
| Distribution Transformers (un) | 62,726 | 60,944 | 59,430 |

As of December 31, 2023, NEOENERGIA COSERN has made 14 permanent Service Centers, 1 Mobile Service Center and 156 Service Points available through the Accredited Neoenergia Cosern Serviços Network. Service centers are distributed throughout the state and maintain a presence in all municipalities, as shown in the following map.



² Installed power corresponds to the transformers installed in the primary substation and is consistent with data from other distributors. Data for previous years in which installed power in secondary substation was presented were changed.

1.4 Production/Commercialization/Markets



NEOENERGIA COSERN makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 283 0800 for customers within the state of Rio Grande do Norte and 0800 283 0800 for out of state customers, offering several services that can be accessed through numerical IVR and voice recognition. As part of Neoenergia's commitment to delivering increasingly effective services of a high quality, expanding accessibility and optimizing services provided to customers, we implemented a new IVR, known as IVR 2.0, in 2023. The main objective of this IVR is to improve customers' experience, offering increasingly agile, humanized and proactive services. For this purpose, we reviewed existing phraseologies, inserted additional information, and offered guidance to customers. During the same year, we adapted the Ombudsman channel's IVR, including new menu options and more humanized approach to the allocating of 1st level and Ombudsman claims. Additionally, we also provide more real-time services to customers and designers involved in Micro and Mini Distributed Power Generation through WhatsApp.

Neoenergia Cosern's digital channels offer a Web Agency, which is available on the website www.neoenergiacoelba.com.br, new WhatsApp features (84 3215-6001) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, in addition to existing self-services for addressing power outages, negotiation of debts, digital invoices and self-meter reading. Neoenergia Cosern offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

| Channel | 2023 | 2022 | 2021 |
|------------------------|------------|------------|------------|
| Application | 10,924,944 | 12,521,559 | 11,451,055 |
| Chat (BOT) WhatsApp | 13,436,351 | 2,706,587 | 1,288,147 |
| Email | N/A | N/A | N/A |
| Social Media | 1,617 | 9,810 | 9,245 |
| Negotiation Portal | 94,774 | 77,364 | 53,258 |
| In-person + Accredited | 523,882 | 715,258 | 773,392 |
| Website | 7,021,683 | 12,960,216 | 11,151,310 |

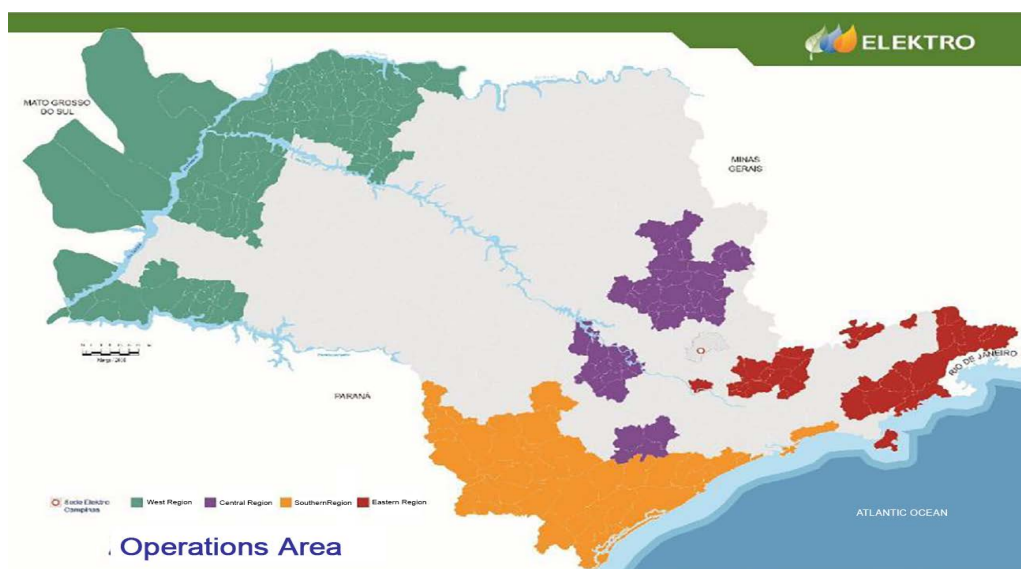
1.4 Production/Commercialization/Markets

| SMS | N/A | 15,746 | 48,085 |
|-------------------|-----------|-----------|-----------|
| Phone | 1,096,047 | 1,174,111 | 1,158,785 |
| Totem | 1,600,841 | 1,091,725 | 507,370 |
| WhatsApp Transfer | 261,362 | 75,505 | 79,975 |
| URA | 1,101,998 | 1,068,539 | 1,200,832 |

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA ELEKTRO distribution process

Neoenergia ELEKTRO Redes offers services in 228 municipalities, 223 of which are located in the State of São Paulo and 5 in the state of Mato Grosso do Sul. In order to provide services within this market, Neoenergia ELEKTRO Redes receives energy in its distribution system through boundary measurement points, which constitute the limits between transmission facilities and the distribution system operated by Neoenergia ELEKTRO.



The concession area comprises the following assets (position as of December 31, 2023):

- 120,200 km of distribution networks
- Approximately 2,500 km of high voltage distribution lines ($\geq 30\text{kV}$);
- 160 Substations;
- 8 Mobile Substations;
- 1 Mobile Transformer;
- 2 Mobile Circuit Breakers;
- 5,486 MVA of Installed Capacity;
- 3,259 MW of coincident demand;
- 195.09 thousand distribution transformers;
- 1.813 million utility poles;

1.4 Production/Commercialization/Markets

- 1,485 vehicle assets.

The following table presents NEOENERGIA ELEKTRO's main operating assets:

| Main Electrical Assets | 2023 | 2022 | 2021 |
|--------------------------------|---------|---------|---------|
| Transmission Lines (km) | 2,557 | 2,520 | 2,473 |
| Substations (un) | 160 | 155 | 153 |
| Power Transformers (un) | 301 | 294 | 290 |
| Installed Power (MVA) | 5,486 | 5,260 | 5,150 |
| Distribution Lines (km) | 120,223 | 116,821 | 115,952 |
| Distribution Transformers (un) | 195,094 | 192,688 | 190,575 |

Neoenergia Elektro makes a free Call Center available 24 hours a day 7 days a week, at 0800 701 0102, offering several services that may be accessed through numeric IVR as well as voice recognition. As part of Neoenergia's commitment to delivering increasingly effective services of a high quality, expanding accessibility and optimizing services provided to customers, we implemented a new IVR, known as IVR 2.0, in 2023. The main objective of this IVR is to improve customers' experience, offering increasingly agile, humanized and proactive services. For this purpose, we reviewed existing phraseologies, inserted additional information, and offered guidance to customers. During the same year, we adapted the Ombudsman channel's IVR, including new menu options and more humanized approach to the allocating of 1st level and Ombudsman claims. Additionally, we also provide more real-time services to customers and designers involved in Micro and Mini Distributed Power Generation through WhatsApp.

Neoenergia Elektro's digital channels offer a Web Agency, which is available on the website www.neoenergiaeletro.com.br, new WhatsApp features (71 3370-6350) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, in addition to existing self-services for addressing power outages, negotiation of debts, digital invoices and self-meter reading. Neoenergia Elektro offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. “ Profile on

Social Networks (Facebook, Instagram, Twitter and LinkedIn) used to provide customer services and manage customer interactions.

Number of services generated per service channel:

| Channel | 2023 | 2022 | 2021 |
|---------------------|------------|------------|------------|
| Application | 51,547,640 | 40,247,553 | 27,488,625 |
| Chat | N/A | N/A | 344,634 |
| Chat (BOT) WhatsApp | 7,186,586 | 4,788,160 | 2,835,635 |
| Email | N/A | N/A | N/A |
| Social Media | 2,108 | 8,378 | 18,378 |

1.4 Production/Commercialization/Markets

| | | | |
|------------------------|-----------|-----------|-----------|
| Negotiation Portal | 322,669 | 287,764 | 222,328 |
| In-person + Accredited | 167,293 | 1,892,066 | 2,191,383 |
| Website | 7,556,919 | 8,602,894 | 9,199,150 |
| SMS | N/A | 352,849 | 1,297,206 |
| Phone | 2,618,799 | 2,385,486 | 2,494,663 |
| Totem | 2,847,364 | 3,400,535 | 3,794,195 |
| URA | 2,317,959 | 2,013,992 | 2,774,853 |

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

Neoenergia Brasília's distribution process

Neoenergia Brasília is the main electricity distributor in the Federal District, providing services in 33 Administrative Regions (RA). The company provides electricity to a total population of 3 million people. In 2023, Neoenergia Brasília offered services to **1,158,539** consumers.

The concession area comprises the following assets (position as of December 31, 2022):

- 22,800 km of distribution networks;
- 759 km of high-voltage distribution lines (34.5kV);
- 40 Substations;
- 1 Mobile Substation (138 kV/30 MVA);
- 2,939 MVA of Installed Capacity;
- 1,279 MW of coincident demand;
- 27.7 thousand distribution transformers;
- 286.7 thousand utility poles;
- 321 vehicle assets.
- Coincident Demand

The following table presents NEOENERGIA BRASILIA's main operating assets:

| Main Electrical Assets | 2023 | 2022 | 2021 |
|---|--------|--------|--------|
| Transmission Lines (km) | 759 | N/A | N/A |
| Substations (un) distribution | 40 | 40 | 40 |
| Power Transformers (un) | 99 | 95 | 93 |
| Installed Power (MVA) | 2,939 | 2,856 | 2,781 |
| Distribution Lines (km) MT/BT <= 35.4kV | 22,850 | 18,858 | 18,557 |
| Distribution Transformers (un) | 27,737 | 25,357 | 25,009 |

As of December 31, 2023, NEOENERGIA BRASILIA has made 5 permanent Service Centers, 1 Mobile Service Center and 7 'Na Hora' Service locations available in partnership with the Government. Service centers are distributed throughout the Federal District, as follows:

1.4 Production/Commercialization/Markets



Neoenergia Brasília makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 061 0196 for consumers located in other states within the federation. In 2022, we were named TOP 1 under ANEEL's Ranking, maintaining 1st place from January to December (closing of 99.70%), a fantastic result obtained due to improvements implemented throughout the year. As part of Neoenergia's commitment to delivering increasingly effective services of a high quality, expanding accessibility and optimizing services provided to customers, we implemented a new IVR, known as IVR 2.0, in 2023. The main objective of this IVR is to improve customers' experience, offering increasingly agile, humanized and proactive services. For this purpose, we reviewed existing phraseologies, inserted additional information, and offered guidance to customers. During the same year, we adapted the Ombudsman channel's IVR, including new menu options and more humanized approach to the allocating of 1st level and Ombudsman claims. We also developed a micro and mini-generation IVR for Neoenergia Brasília's customers and an IVR for High Voltage customers, under the same standard as remaining companies in the Group. Additionally, we also provide a complaint resolution center, with agents able to resolve the demands during first contact with customers.

The digital channels of have a Web Agency, available on the website www.neoenergia.com, new WhatsApp features (61 3465-9318), barcode for bill payments, consultation of debts, reconnection requests and power failures in addition to transfers to live services. Neoenergia Elektro offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

| Channel | 2023 | 2,022 | 2021 |
|---------------------|-----------|---------|---------|
| Application | 2,468,800 | - | - |
| Chat (BOT) WhatsApp | 872,927 | 812,358 | 459,824 |

1.4 Production/Commercialization/Markets

| | | | |
|------------------------|------------|------------|------------|
| Social Media | 4,122 | 10,039 | 14,223 |
| In-person + Accredited | 392,022 | 322,970 | 119,218 |
| Website | 28,509,393 | 26,251,012 | 36,298,382 |
| Phone | 1,138,814 | 1,313,674 | 1,652,504 |
| URA | 966,503 | 996,896 | 985,904 |
| WhatsApp Transfer | 140,452 | 167,908 | - |

Transmission

Distribution process at Company's Transmission Companies

The Company's transmission companies provide the electric power transport service over long distances, at high voltage. In Brazil, electricity is transmitted through a network of transmission lines and substations at a voltage equal to or greater than 230 kV, known as the SIN Basic Network. Within the Neoenergia group, the transmission process is represented by transmitters currently in operation: SE Narandiba S.A., Afluyente Transmissão de Energia Elétrica S.A. (Afluyente T), Potiguar Sul Transmissão de Energia S.A. (Potiguar Sul), Neoenergia Atibaia Transmissão de Energia S.A. (construction completed in December/2019), Neoenergia Sobral Transmissão de Energia S.A. (construction completed in January/2020), Neoenergia Biguaçu Transmissão de Energia S.A. (construction completed in July/2020), Neoenergia Santa Luzia Transmissão de Energia S.A. (construction completed in November/2021), Neoenergia Dourados Transmissão de Energia S.A. (construction completed in August/2022), Neoenergia Jalapão Transmissão de Energia S.A. (construction completed in January/2021), Neoenergia Rio Formoso Transmissão e Energia S.A. (construction completed in February/2023), Neoenergia Lagos dos Patos Transmissão de Energia S.A. (partial construction delivered in February/2023 and Neoenergia Vale do Itajaí Transmissão de Energia S.A. (partial construction delivered in October/2023).

Afluyente T is composed of 3 own substations known as Tomba, Brumado II and Itagibá, and assets installed in the Funil, Ford, Polo and Camaçari IV Substations and 230kV Funil-Itagibá C1, Polo-Ford C1/C2, Camaçari IV-Polo C1/C2, Governador Mangabeira-Tomba C1/C2 and Funil/Poções II transmission lines (operating at 230 kV). Afluyente T's transmission assets, which are part of the Basic Network, are located in the State of Bahia and offer a total installed capacity of 600 MVA, 400 MVA in SS Tomba, in Feira de Santana, and 200 MVA in SS Brumado II, a municipality of the same name. Transmission lines have a total length of 489.1 km and are located in the State of Bahia.

SS Narandiba S.A. is composed of three substations subject to Government bidding: 230/69kV SS Narandiba, located in the city of Salvador/BA, the installed capacity of which was expanded from 200 MVA to 400 MVA, through the implementation of two additional three-phase transformers 230/69kV, 100 MVA each, and the substations, Brumado II 230/138kV, also located in the state of Bahia, which was expanded from 100 MVA to 200 MVA, through the implementation of an additional three-phase transformer 230/138 kV, 100 MVA, and Extremoz II 230/69kV, in Rio Grande do Norte, with a capacity of 300 MVA.

Potiguar Sul was created after Neoenergia was awarded Lot G under ANEEL transmission auction 001/2013. The Project consists of the construction, operation and maintenance of circuit 2 of the 500kV Transmission

1.4 Production/Commercialization/Markets

Line connected to the Campina Grande III substations, in Paraíba and Ceará-Mirim II, in Rio Grande do Norte, with a total line length of 190.1 km, passing through 25 municipalities. The Project's objective is to transport wind generation sourced from the 2011 alternative source reserve energy auction, located in Rio Grande do Norte. The project entered into commercial operations on November 7, 2016.

On December 20, 2018, the Neoenergia Group was awarded lots 1,2, 3 and 14 under the Auction for the Concession for Public Electricity Transmission Services No. 04/2018, which together comprise 13 transmission lines (3,001.3 km long) and 9 substations. The deadline for the construction of the works totals 60 months, counted from the date the respective contracts are signed.

During the Auction for the concession for Public Electricity Transmission Services No. 02/2019, held on December 19, 2019, the Neoenergia Group was awarded lot 9, located in Bahia, which comprises 1 transmission line with a total length of 210 km and 2 substations. The deadline for the completion of works is 48 months.

Also in December 2019, Neoenergia completed construction of the Fernão Dias Substation 14 months in advance of the Aneel Contract Term (February 2021), referring to lot 20 under auction No. 05/2016 of April 2017 (Neoenergia Atibaia Transmissão de Energia S.A.). The project, which is located in the state of São Paulo, offered a CAPEX 38% lower than the investment of R\$141 million originally estimated by Aneel and was partly financed through a green debenture issued by Neoenergia during the first half of 2019, totaling R\$1.3 billion as part of two series, one with a term of 10 years (IPCA + 4.07%) and another with a total term of 14 years (IPCA + 4.22%).

In January 2020, Neoenergia Sobral Transmissão de Energia S.A. (SS 500/230 kV Sobral III - 500 kV Static Compensator), which located in the state of Ceará, was completed 13 months in advance of Aneel's Contractual Term (February 2021). The project, which refers to Lot 27 under transmission auction No. 05/2016 of April 2017, achieved a CAPEX 33% lower than the investment of R\$117 million originally estimated by Aneel.

In July 2020, Neoenergia Biguaçu Transmissão de Energia S.A. (SS Biguaçu - 525 kV Static Compensator), which is located in the state of Santa Catarina, was completed 7 months in advance of Aneel's Contractual Term (February 2021). The project, which refers to Lot 22 under transmission auction No. 05/2016 of April 2017, achieved a CAPEX 27% lower than the investment of R\$121 million originally estimated by Aneel.

With reference to Neoenergia Dourados Transmissão de Energia S.A., ANEEL's contractual term for August 2022, 230 kV TL Nova Porto Primavera - Rio Brilhante C2 entered into operation in July 2020, 25 months in advance, TL 230 kV Rio Brilhante - Campo Grande 2 C1 and TL 230 kV Nova Porto Primavera - Ivinhema 2 C2, both started operations in December 2020, 20 months in advance, TL 230 kV Campo Grande 2 - Imbirussu C2, in April 2021, 16 months in advance, TL 230 kV Dourados 2 - Rio Brilhante C1, TL 230 kV Dourados - Dourados 2 C2, both in August 2021, 12 months in advance and two 138 kV Dourados 2 Line Inputs, in December 2021, 8 months in advance. Finally, the corresponding section of the SS Dourados 2 was completed in August 2022.

1.4 Production/Commercialization/Markets

With regards to Neoenergia Santa Luzia Transmissão de Energia S.A., subject to Aneel's contractual term for March 2023, the 500 kV Santa Luzia II Substation entered into operations in June 2021, nearly 21 months in advance, the 500 kV Santa Luzia II - Campina Grande III C1 TL, in July 2021, 20 months in advance and the 500 kV Santa Luzia II - Milagres II C1 TL, in November 2021, 16 months in advance.

On December 17, 2021, during Transmission Auction No. 02/2021, implemented by ANEEL, the Neoenergia Group was awarded lot 4, which is located in the state of Minas Gerais, comprising a 500 kV Estreito Substation - 3 synchronous compensators (-300/+300 Mvar), for an Annual Permitted Revenue (RAP) of R\$37.1 million and a discount of 58.63%. Estimated investment in the project totals approximately R\$661 million. The deadline for construction is March 2026.

In December 2021, the 500 kV Gilbués II - Miracema C3 Transmission Line entered into commercial operation. In January 2022, commercial operations were started at the 500 KV Gilbués II - Barreiras II, C2, CS Transmission Line. Both lines are part of functions provided by Neoenergia Jalapão Transmissão de Energia S.A., and were implemented 15 and 14 months in advance, respectively, in relation to ANEEL's contractual term (March 2023).

On June 30, 2022, under Transmission Auction No. 01/2022, implemented by ANEEL, the Neoenergia Group was awarded lots 2 and 11. Lot 2, the largest project offered, provides for the construction of 1,707 km of lines between the states of Minas Gerais and São Paulo and was auctioned for an Annual Permitted Revenue (RAP) of R\$360 million, with a discount of 50.33%. Investment in this project forecast by the regulatory agency totals approximately R\$4,938 million. Lot 11 was auctioned for a RAP of R\$38 million and a discount of 45.75% and provides for facilities located in Mato Grosso do Sul.

In January 2023, the Neoenergia Rio Formoso transmission line entered into operation. Energized in December 2022, with RAP cleared in 2023, the lot was delivered with a 25% Capex saving compared to that originally estimated by Aneel 14 months in advance of ANEEL's contractual term (March 2024), once again confirming Neoenergia's capacity to execute.

Additionally, the synchronous compensator at Marmeleiro 2 substation at Neoenergia Lagoa dos Patos Transmissão de Energia S.A. entered into commercial operation in February 2023, 13 months in advance of ANEEL's contractual term (March 2024). The synchronous compensator at the Livramento 3 Substation entered into operation in March 2023, the 500 kV Povo Novo - Guaíba 3 Transmission Line, in April 2023 and the 230 kV Livramento 3 - Santa Maria 3 TL in August 2023, which has an approximate length of 244.5 km.

Finally, Neoenergia Vale do Itajaí Transmissão de Energia S.A. has completed the first part of the lot, which was delivered for operation in October 2023 and consists of the 230 kV Gaspar 2 - Indaial C1 and C2 and Indaial - Rio do Sul C1 and C2 TLs, as well as the 230/138 kV transformers at SS Indaial, supporting loads from CELESC.

1.4 Production/Commercialization/Markets

| Auction | Lot | Name | Location | Extension (Km) | Substation | (R\$ MM) Operation | Start of Concession | End Date | Status |
|--|-----|-----------------|--------------|----------------|---------------|-----------------------|------------------------|----------|--|
| - | - | Afluente T | BA | 489 | 3 substations | 73 | 1330 | Aug/42 | Completed 1st TL in 1990 and most recent in 2016 |
| Auction Jun/08 | E | Narandiba | BA | - | 1 substation | 16 | Jun/11 | Aug/43 | Completed on Jun/11 |
| Auction Jul/11 | G | Extremoz II | BA | - | 1 substation | 5 | Sep/14 | Aug/47 | Completed on Sep/14 |
| Auction May/12 | D | Brumado II | RN | - | 1 substation | 6 | Jul/15 | Aug/47 | Completed in Jul/15 |
| Auction Jan/13 | G | Potiguar Sul | RN/PB | 190 | - | 33 | Nov/16 | Aug/47 | Completed in Nov/16 |
| Auction Apr/17 | 4 | Dourados | MS | 581 | 1 substation | 92 | Aug/21 | Aug/47 | Completed in Aug/21 |
| | 20 | Atibaia | SP | - | 1 substation | 13 | Dec/19 | May/48 | Completed in Dec/19 |
| | 22 | Biguaçu | SC | - | 1 substation | 18 | Jul/20 | Mar/48 | Completed in Jul/20 |
| | 27 | Sobral | CE | - | 1 substation | 17 | Jan/20 | May/49 | Completed in Jan/20 |
| Auction Dec/17 | 6 | Santa Luzia | CE/PB | 345 | 1 substation | 79 | Nov/21 | Mar/49 | Completed in Nov/21 |
| | 4 | Jalapão | BA/HCW/PV/MA | 72@ | - | 173 | Jan/22 | Mar/49 | Completed in Jan/22 |
| Auction Dec/18 | 1 | Vale do Itajaí | SC/PR | 1097 | 5 substations | 247 | May/24 | Mar/49 | Under construction |
| | 2 | Guanabara | RJ | 658 | 2 substations | 149 | Mar/24 | Aug/42 | Under construction |
| | 3 | Itabapoana | R-VMCVES | 478 | - | 88 | May/24 | Aug/43 | Under construction |
| | 14 | Lagoa dos Patos | RS/SC | 769 | 2 substations | 154 | Mar/24 | Aug/47 | 4 stretches Completed, 1 stretch under Construction. Works suspended in 1 stretch. |
| Auction Dec/19 | 9 | Rio Formoso | BA | 210 | 2 substations | 23 | Jan/23 | Mar/50 | Completed in Jan/23 |
| Auction Dec/20 | 2 | Morro do Chapéu | BA/IMG/ES | 1031 | 1 substation | 192 | Mar/26 | Mar/51 | Under construction |
| Auction Dec/21 | 2 | Estreito | MG | - | 1 substation | 41 | Mar/26 | Mar/52 | Under construction |
| Auction Jun/22 | 2 | Alto Parnaíba | SP/MG | 1707 | 1 substation | 360 | Sep/27 | Sep/52 | Executive protects currently being prepared. Obtaining licenses and property clearance |
| Auction Jun/22 | 11 | Paraíso | MS | 231 | 1 substation | 38 | Sep/26 | Sep/52 | Under construction |
| * Afluente T veio de um processo de desverticalização da Coelba | | | | | | | | | |
| * Narandiba possui 3 subestações: SE Narandiba, SE Extremoz II e SE Brumado II | | | | | | | | | |
| * Circuito Duplo | | | | | | | | | |
| * RAP aprovado (2022-24) | | | | | | | | | |

| Lot | Name | Location | Length (Km) | Substation | RAP ² (R\$ MM) | Capex Aneel (R\$ MM) | Initial Start of Operations | | Final Start of Operations | Concessio n End Date | Status |
|----------------|--------------|--------------------------|-------------|---------------|------------------------------|----------------------------|-----------------------------------|--------|---------------------------------|-------------------------|--|
| | Afluente T * | BA | 484 km | 8 substations | 68 | N/A | Dec/90 | | Sep/19 | Aug/27 | Completed 1st TL in 1990 and most recent in 2019 |
| Auction Jun/08 | E | Narandiba ¹ | BA | - | 1 substation | 16 | N/A | Jun/11 | Jan/39 | Completed in Jun/11 | |
| Auction Jun/11 | G | Extremoz II ¹ | BA | - | 1 substation | 5 | N/A | Jul/15 | May/42 | Completed in Sep/15 | |
| Auction May/12 | D | Brumado II ¹ | RN | - | 1 substation | 5 | N/A | Sep/14 | Aug/42 | Completed in Jul/15 | |
| Auction Jan/13 | G | Potiguar Sul | RN / PB | 190 km | 2 substations | 32 | N/A | Nov/16 | Aug/43 | Completed on Nov/16 | |
| Auction Apr/17 | 4 | Dourados | MS | 579 km | 7 substation | 89 | 487 | Jul/20 | Aug/21 | Aug/47 | Completed in Aug/21 |
| | 20 | Atibaia | SP | - | 1 substation | 18 | 141 | Mar/20 | Aug/47 | Aug/47 | Completed in Mar/20 |
| | 22 | Biguaçu | SC | - | 1 substation | 18 | 121 | Jun/20 | Aug/47 | Aug/47 | Completed in Jun/20 |
| | 27 | Sobral | CE | - | 1 substation | 16 | 118 | Jan/20 | Aug/47 | Aug/47 | Completed in Jan/20 |
| Auction Dec/17 | 4 | Jalapão | BA/TO/PI/MA | 728 km | 3 substations | 167 | 1,346 | Dec/21 | Jan/22 | Mar/48 | Completed in Jan/22 |
| | 6 | Santa Luzia | CE/PB | 346 km | 3 substations | 76 | 584 | Jul/21 | Nov/21 | Mar/48 | Completed in Nov/21 |
| Auction Dec/18 | 1 | Vale do Itajaí | SC/PR | 673 km | 10 substations | 194 | 2,792 | Mar/24 | Mar/49 | Mar/49 | Under construction |
| | 2 | Guanabara | RJ | 656 km | 3 substations | 149 | 1,331 | Mar/24 | Mar/49 | Mar/49 | Under construction |
| | 3 | Itabapoana | RJ/MG/ES | 478 km | 2 substations | 88 | 754 | Mar/24 | Mar/49 | Mar/49 | Under construction - section 4 energized and energization of section 5 forecast for 03/12/2023 |
| | 14 | Lagoa dos Patos | RS/SC | 771 | 8 substations | 154 | 1,215 | Mar/24 | Mar/49 | Mar/49 | |
| Auction Dec/19 | 9 | Rio Formoso | BA | 210 km | 2 substations | 22 | 303 | Jan/23 | Mar/50 | Completed in Jan/23 | |
| Auction Dec/20 | 2 | Morro do Chapéu | BA/MG/ES | 1,091 km | 5 substation | 192 | 1997 | Mar/26 | Mar/51 | Under construction | |
| Auction Dec/21 | 4 | Estreito | MG | - | 1 substation | 41 | 661 | Mar/26 | Mar/52 | Under construction | |
| Auction Jun/22 | 2 | Alto Parnaíba | MG/SP | 1,635 km | 5 substations | 360 | 4,938 | Sep/27 | Sep/52 | Sep/52 | Engineering projects under preparation and licensing process underway |
| Auction Jun/22 | 11 | Paraíso | MS | 289 km | 3 substations | 38 | 499 | Sep/26 | Sep/52 | Sep/52 | Engineering projects under preparation and licensing process underway |

Premises adopted: the number of substations in which Neoenergia maintains assets are considered; for KM, only circuit KMs are considered and switch circuit kms are disregarded.

* Afluente T developed as part of deverticalization process at Coelba
¹ Narandiba comprises 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II
² Dual Circuit
³ RAP approved (2022-23)
** RAP Afluente T (2022-23): R\$61.1 MM RAP Active and Projected RAP of R\$6.4 MM (reinforcements).

c. characteristics of markets in which Neoenergia operates

i. Ownership interest in each markets

Networks

Distribution:

1.4 Production/Commercialization/Markets

The Company's electricity distribution market comprises the following classes: residential, commercial, industrial, rural, public services, government, street lighting and company use.

NEOENERGIA COELBA

Energy distributed (captive + free + procurement + GD) by Neoenergia Coelba totaled 23,307 GWh, a 6.3% increase in performance vs. 2022, influenced, among other factors, by higher temperatures, a lower rainfall volume, as well as growth in the company's customer base, when compared during the same period in the previous year. Residential consumption grew by 5.1% in 2023 vs. 2022, which may result, among other factors, from higher temperatures, as well as lower rainfall volume, when compared to the same period during the previous year. The industrial class's captive segment presented a decrease of 16.8% throughout the year. When incorporated into the free market, growth of 0.6% per year can be determined, which is essentially at the same level as the previous year. Bahia's industry generally presented a downward trend throughout the year, despite a scenario marked by economic growth. The captive commercial energy class presented a decrease of 2.6% throughout the year and, when added to free market energy, growth of 2.7%, which was influenced, among other factors, by higher temperatures, as well as a lower rainfall volume, when compared to the same period during the previous year. It is important to note the economy's consistent performance compared to the same period during the previous year, a scenario that has been reflected in recent economic indicators, particularly in services. The rural energy class (captive + free energy) saw growth of 12.7% throughout the year, a performance associated with the lower volume of rainfall in the western region of the state, which generated an increased demand for irrigation. Remaining captive energy classes (public services, government, street lighting and company use) presented total growth of 3.6%. When free energy consumers were incorporated in these figures, growth of 3.4% on the year was identified, with emphasis on the Government class (+15.1%).

NEOENERGIA PERNAMBUCO

The energy distributed (captive + free + procurement + GD) by Neoenergia Pernambuco in 2023 totaled 15,127 GWh, a 2.8% increase in performance vs. 2022, influenced, among other factors, by higher temperatures, a lower rainfall volume, as well as growth in the company's customer base, when compared during the same period in the previous year. Residential consumption grew by 6.2% in 2023 vs. 2022, which may result, among other factors, from higher temperatures, as well as lower rainfall volume, when compared to the same period during the previous year. The captive industrial class energy segment presented a decrease of 19.1% throughout the year and, when free market energy is added, an 8.5% decrease, a result influenced by the migration of two large customers to the basic network. When this migration is excluded, there would be a minor decrease of -0.2%, essentially at the same level as the previous year. Pernambuco's industry generally presented a downward trend throughout the year, despite a scenario marked by economic growth. Captive commercial class energy presented a decrease of 6.2% during the year and, when free market energy is added, growth of 0.4% was observed, essentially at the same level as the previous year. The rural class (captive + free energy) saw growth of 2.7% throughout the year, a performance associated with a lower volume of rainfall, which generated greater demand for irrigation. Remaining captive energy classes (public services, government, street lighting and company use) presented total growth of 3.0%. When free energy consumers were incorporated in these figures, growth of 1.1% on the year was identified, with emphasis on the Government class (+6.7%).

NEOENERGIA COSERN

Energy distributed (captive + free + procurement + GD) by Neoenergia Cosern in 2023 totaled 6,470 GWh, a 5.5% increase in performance vs. 2022, influenced, among other factors, by lower rainfall volume, a longer reading cycle, as well as growth in the company's customer base, when compared during the same period

1.4 Production/Commercialization/Markets

in the previous year. Residential consumption grew by 2.9% in 2023 vs. 2022, which may result, among other factors, from a lower rainfall volume, as well as a longer reading cycle when compared to the same period during the previous year. The captive industrial class energy segment presented a decrease of 23.7% throughout the year and, when free market energy is added, an 0.6% decrease, essentially at the same level as the previous year. The captive commercial class presented a decrease of 5.1% throughout the year. When free energy consumers are incorporated into these figures, a decrease of 0.6% on the year can be determined, which is essentially at the same level as the previous year. The rural energy class (captive + free energy) saw growth of 3.0% throughout the year, a performance associated with the lower volume of rainfall, which generated an increased demand for irrigation. Remaining captive energy classes (public services, government, street lighting and company use) presented total growth of 1.8%. When free energy consumers were incorporated in these figures, growth of 3.1% on the year was identified, with emphasis on the Government class (+8.2%).

NEOENERGIA ELEKTRO

Energy distributed (captive + free + procurement + GD) by Neoenergia Elektro in 2023 totaled 19,921 GWh, a 1.3% increase in performance vs. 2022, which was influenced, among other factors, by higher temperatures, a lower rainfall volume, and a longer reading cycle, as well as growth in the company's customer base, when compared during the same period in the previous year. Residential consumption grew by 5.1% in 2023 vs. 2022, which may result, among other factors, from higher temperatures, as well as a longer reading cycle when compared to the same period during the previous year. The captive industrial class energy segment presented a decrease of 14.7% throughout the year and, when free market energy is added, a 2.5% decrease, essentially at the same level as the non-Metallic Minerals sector. Brazilian industry presented stagnation throughout the year, despite a scenario marked by economic growth. The captive commercial energy class presented a decrease of 2.1% throughout the year and, when added to free market energy, growth of 0.9%, which was influenced, among other factors, by higher temperatures when compared to the same period during the previous year. Rural class (captive + free) energy, presented a decrease of 5.2%, when compared to the same period of the previous year. Remaining captive energy classes (public services, government, street lighting and company use) presented total growth of 0.9%. When free energy consumers were incorporated in these figures, growth of 3.1% on the year was identified, with emphasis on the Public Services class (-+6.1%).

NEOENERGIA BRASÍLIA

Energy distributed (captive + free + procurement + GD) by Neoenergia Brasília in 2023 totaled 7,120 GWh, a 4.6% increase in performance vs. 2022, which was influenced, among other factors, by higher temperatures, a lower rainfall volume, and a longer reading cycle, as well as growth in the company's customer base, when compared during the same period in the previous year. Residential consumption grew by 4.1% in 2023 vs. 2022, which may result, among other factors, from higher temperatures, a lower rainfall volume, as well as a longer reading cycle when compared to the same period during the previous year. The captive industrial class energy segment presented a decrease of 2.4% throughout the year and, when free market energy is added, a 5.3% decrease, essentially at the same level as the non-Metallic Minerals sector. Brazilian industry presented stagnation throughout the year, despite a scenario marked by economic growth. The captive commercial energy class presented a decrease of 1.8% throughout the year and, when added to free market energy, growth of 3.8%, which was influenced, among other factors, by higher temperatures. It is important to note the economy's consistent performance compared to the same period during the previous year, a scenario that has been reflected in recent economic indicators, particularly in services. Rural class (captive + free) energy saw a decrease of 3.4% on the year. Remaining captive energy classes (public services, government, street lighting and company use) presented total growth of 2.0%. When free energy consumers were incorporated in these figures, growth of 2.0% on the year was identified, with emphasis on the Government class (+8.7%).

1.4 Production/Commercialization/Markets

Transmission

Within the energy transmission market, the Company has significantly expanded its operations. Through the companies Narandiba, Afluenta T, Potiguar Sul, Neoenergia Atibaia, Neoenergia Biguaçu, Neoenergia Sobral, Neoenergia Dourados, Neoenergia Santa Luzia, Neoenergia Jalapão and Neoenergia Rio Formoso, Neoenergia Lagoa dos Patos and Neoenergia Vale do Itajaí, the Group retains ownerships of 2,566.83 km of high-voltage transmission lines and installations in 33 substations with a total of 3,250 MVA of installed power. A significant increase within the group in this segment is projected due to lots awarded in 2018, 2019, 2020, 2021 and 2022 auctions held by ANEEL. There are currently 8 new transmission concessions in the implementation phase, which will total more than 5,350.89 km in the length of circuits in new transmission lines and several substations owned and shared with other actors in the sector. Once completed, the new facilities will result in the group being included among the largest operators in the transmission sector, whether in terms of revenue or extension of assets.

Transmission in Brazil has been the focus for large investments by key companies in the Energy sector, with the effective participation of new investors in recent auctions offered by ANEEL. This was mainly due to regulatory improvements that led to:

- i) an increase in project construction deadlines; and
- ii) introduction of exclusions of liability under concession agreements, considerably reducing investors' exposure to risk.

The Ten-Year Energy Expansion Plan - PDE 2029 points towards the challenge of investments in transmission in Brazil in transmission lines and substations, in the order of R\$108 billion in order to expand generation sources and improve regional connections.

The Neoenergia Group is attentive to this emerging scenario, seeking out new possibilities for increased participation and increased performance in this Transmission segment.

Renewables

Participation in the renewables market segment is determined by auctions or through authorizations in which players that will build and operate Hydroelectric Plants, Small Hydroelectric Plants, Wind Plants and Photovoltaic Plants throughout their concession or authorization period are defined.

Power plants can be sold within two different environments: the Regulated Energy Market - ACR and Free Energy Market- ACL. Additionally, within the Short-Term Market, differences between amounts generated, contracted and consumed are accounted for and payment is provided.

Electricity purchase auctions are held within the Regulated Energy Market - ACR and specific regulations are in place for determining the price of energy, contract registration submarket and procurement period, and cannot be changed bilaterally between buyers and sellers.

1.4 Production/Commercialization/Markets

Within the Free Energy Market- ACL, generators functioning as part of public services, self- and independent producers, traders, importers and exporters of energy and free and special consumers are free to negotiate the purchase of energy, thereby establishing volumes, prices and procurement periods.

Itapebi HPP's energy is sold to Neoenergia Group's Trading Company, and Corumbá HPP's energy is sold to Companhia Energética de Brasília.

The Dardanelos, Baguari, Teles Pires and Baixo Iguaçu HPPs have energy sales contracts in place with a pool of distributors defined under the auction in which each plant participated within the Regulated Energy Market. With regards to the Teles Pires and Baixo Iguaçu HPPs, contracts are also currently in place for the sale of energy within the Free Energy Market equivalent to 34.7% and 30%, respectively, of plants' physical guarantee.

With respect to the Belo Monte and Sítio Pimental HPPs, Norte Energia S.A. (NESA) also has contracts in place for the sale of energy within the Regulated Energy Market with a *pool* of distributors defined under the auction, equivalent to 70% of the current physical guarantee, as well as the equivalent of 10% of the physical guarantee with self-producing companies Vale S.A. and Sinobras. The remaining 20% of the plants' physical guarantee will be provided within the free energy market.

Wind farms in operation at the Neoenergia group are subject to a contract signed in the regulated environment with a *pool* of distributors, with the exceptions of Rio do Fogo, for which Eletrobras is an exclusive buyer, via PROINFA, and Caetité 1, which trades energy in the free market directly with NC Energia. However, in 2017, the Calango 6, Santana 1 and 2 parks, through the MCSD (Surplus and Deficit Contracting Mechanism), decontracted a total volume of 48.6 MWavg from the regulated environment, between June and December 2017, trading energy in the free market. This operation was repeated in 2018, this time for the period from January to December and expanded to 12 parks - Arizona 1, Mel 2, Caetité 2, Caetité 3, Calango 1-6, Santana 1-2, for which the uncontracted volume totaled 158.1 MWavg.

Liberalized

With regards to thermoelectric generation, the observed market share is similar to that of Renewables and is determined through auctions or an authorization through which players that will build and operate the plants are defined.

Power plants can be sold within two different environments: the Regulated Energy Market - ACR and Free Energy Market- ACL. Additionally, within the Short-Term Market, differences between amounts generated, contracted and consumed are accounted for and payment is provided.

Electricity purchase auctions are held within the Regulated Energy Market - ACR and specific regulations are in place for determining the price of energy, contract registration submarket and procurement period, and cannot be changed bilaterally between buyers and sellers.

Within the Free Energy Market- ACL, generators functioning as part of public services, self- and independent producers, traders, importers and exporters of energy and free and special consumers are free to negotiate the purchase of energy, thereby establishing volumes, prices and procurement periods.

1.4 Production/Commercialization/Markets

TPP Termopernambuco has energy sales contracts in place in the regulated environment with the distributors NEOENERGIA COELBA and NEOENERGIA PERNAMBUCO. Due to the success of the 2021 Capacity Reserve Auction, the Termopernambuco HPP has also entered into a power sale agreement with CCEE, with the start of supply scheduled for 07/01/2026.

Transactions related to commercialization carried out by the Company are carried out in full within the ACL - Free Energy Market.

ii. Market competition conditions

Networks

Distribution

The Company's distributors operate in a market that present characteristics of a natural monopoly, in which the provision of public services depends on concessions. For this reason, they are not subject to direct competition within their respective concession areas, except for the portion of consumers potentially considered part of the free market. If they choose to purchase energy in the free market, potentially free energy consumers or special consumers will contract energy bilaterally from a trading agent or generator, but will remain customers with the distributor in relation to electricity distribution services, which must also be contracted. It is important to note, however, that customer migrations to the free market do not impact distributors' financial results provided that the overcontracting limits defined in the legislation are complied with. Remuneration for services provided by the distributor is provided through the power contracted by the customers. This usage, referred to as Use of Distribution Systems, occurs regardless of whether the consumer is active within the regulated (ACR) or free energy market (ACL).

Transmission

The electricity transmission market is regulated by the National Electric Energy Agency - ANEEL, and operation of the National Interconnected System - SIN is coordinated by the National Electric System Operator - ONS. Market agents are tendered concessionaires that, through means of a public auction, have acquired the right to build, operate and maintain a transmission line and substations for a certain period of time, in a specific geographical area, in which there will be no other concessionaire operating. Concessionaires do not compete with one another in carrying out transmission activities, since each concession constitutes a natural monopoly.

Renewable and Liberalized market segments

Conditions for competition in ACR and ACL environments within the Renewable and Liberalized segments are established and regulated by the National Electric Energy Agency - ANEEL.

1.4 Production/Commercialization/Markets

Termopernambuco currently maintains bilateral energy purchase and sale agreements entered into with Neoenergia Coelba and Neoenergia Pernambuco.

Tax Incentives

The Office of the Superintendent of Development in the Northeast Region ("SUDENE") and the Office of the Superintendent of Development in the Amazon ("SUDAM"), which belong to the Ministry of Regional Development, issued Constitutive Reports on behalf of some of our subsidiaries, granting them the benefit of a 75% income tax reduction, calculated based on income tax calculated on the basis of profit obtained through usage under the justification of implementation and/or total modernization of infrastructure development, with validity ranging from 2026 to 2032.

| Company | Benefit | Report | Issuing of Report | End of Benefit Period |
|------------------------|------------------|-----------|-------------------|-----------------------|
| NEOENERGIA PERNAMBUCO | SUDENE Incentive | 0366/2018 | 01/14/2019 | 12/31/2027 |
| NEOENERGIA COELBA | SUDENE Incentive | 0250/2018 | 12/13/2018 | 12/31/2027 |
| NEOENERGIA COSERN | SUDENE Incentive | 0205/2018 | 11/29/2018 | 12/31/2027 |
| TERMOPERNAMBUCO | SUDENE Incentive | 0473/2018 | 01/18/2019 | 12/31/2027 |
| ITAPEBI | SUDENE Incentive | 0120/2020 | 12/24/2020 | 12/31/2030 |
| DARDANELLES | SUDAM incentive | 0218/2023 | 12/29/2023 | 12/31/2032 |
| NEOENERGIA JALAPÃO | SUDENE Incentive | 0290/2022 | 12/15/2022 | 12/31/2032 |
| NEOENERGIA SANTA LUZIA | SUDENE Incentive | 0271/2022 | 11/30/2022 | 12/31/2031 |
| NEOENERGIA SOBRAL | SUDENE Incentive | 0093/2020 | 11/13/2020 | 12/31/2030 |
| ENERBRASIL | SUDENE Incentive | 0473/2023 | 12/28/2023 | 12/31/2032 |

CVM, through Resolution No. 555, issued on November 12, 2008, approved technical pronouncement CPC 07, which regulates government subsidies and assistance, determining the accounting recognition of subsidies granted in the form of a tax reduction or an exemption as revenue. Federal Law no. 11.638/07 extinguished capital reserves and Donations and Investment Subsidies and created the Tax Incentive Reserve, through which, at an annual general meeting, partners may, at the proposal of Management bodies, allocate the portion of net income arising from donations or government subsidies for investments to the tax incentive reserve, which may be excluded from the calculation base for mandatory dividends.

d. Seasonality

Networks

Seasonality in markets in which the Issuer's distributors operate is mainly determined by the behavior of residential and commercial classes, which represent a significant portion of the total market. Consumption within these classes is strongly influenced by temperature variations, mainly during the summer months due to an increase in electricity consumption due to the increased use of

1.4 Production/Commercialization/Markets

refrigeration and air conditioning equipment. These factors contribute to a peak in electricity consumption between October and February.

During the period from May to August, there was a reduction in consumption due to an increase in rainfall and a decrease in temperature, which directly affect consumption within the residential, commercial, public and rural classes. Other seasonal aspects that impact energy consumption include tourism and school holidays.

In addition to these factors, consumption is also influenced by an increase in industrial and agricultural production, related to the start or end of a harvest.

There are no seasonal effects on transmission operations. The transmission of electricity through facilities at the Issuer's transmitting companies, as well as other energy transmitters, is coordinated by the National Electric System Operator - ONS. The ONS is also responsible for coordinating and controlling operation of the National Integrated System - SIN, aiming to optimize the use of electricity transmission facilities, since, given that rainy seasons are different in certain regions of Brazil, high-voltage transmission lines enable the provision supply to sites with insufficient energy production through generating centers in a more favorable conditions. As a result, any seasonality that may occur in the Company's transmission system cannot be managed by the ONS.

Renewables

Renewable generators are subject to seasonality related to the natural resources they use as a production input. In addition to seasonality of production resources, generators are also subject to seasonality linked to energy sales contracts (except for the portion sold in the form of Energy Purchase Agreements in the Regulated Environment - CCEARs for Availability and PROINFA contracts, under which the financial effects of seasonality is transferred to buyers). For hydroelectric generators remain subject to centralized dispatch by ONS.

In order to mitigate the hydrological risk associated with hydroelectric generators, the Energy Reallocation Mechanism (MRE) was created. The MRE is a risk mitigation financial instrument, the objective of which is to ensure that all generators participating in this mechanism receive the commercial allocation of energy compatible with their respective physical guarantees, regardless of their actual production. In other words, MRE reallocates energy, transferring the surplus from those that generated larger amount to those that generated less energy by imposing optimal dispatching under the system carried out by the ONS, which takes into account differences in each plant's hydrological regime.

Wind and photovoltaic generators are not subject to a mechanism similar to the SRM.

For risks associated with the seasonality of sales contracts, the seasonality of wind and solar generation, as well as the seasonality of water resources (the MRE mitigates, but does not eliminate this effect), generators generally make part of their resources available for free sale of contracts ("*hedge*") or otherwise purchase contracts from other agents to manage their portfolio.

1.4 Production/Commercialization/Markets

Liberalized

Seasonality in the Liberalized segment is linked to the following aspects:

- (i) trading company: meeting the needs of customers, subject to consumption seasonality according to the opposing party's branch of activity and limited to the contracted flexibilities negotiated bilaterally between buyer and seller; and
- (ii) thermoelectric: dispatch is determined centrally by the ONS, but sales contracts guarantee a stable flow of revenue.

e. Main inputs and raw materials

Renewables

The main inputs involved in renewable generation activities are primary energy. Hydroelectric generation involves the flow of water, and wind generation the use of wind. In solar power generation, the main input used is sunlight.

Additionally, there are inputs used in the production process such as gases (hydrogen and nitrogen), chemicals used in water and effluent treatment, as well as in engineering and electrical/mechanical assembly services for the construction of the project and equipment used in power generation.

After construction, activities come to involve operation and maintenance, particularly with regards to replacement parts and consumables.

The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

Liberalized

With regards to commercialization activities, the only input used is electricity itself, since there is no industrial transformation involved in this segment. Contracts focus on the purchase and sale of energy, which is negotiated bilaterally between the parties, according to the regulations exercised by ANEEL, observing the rules and procedures for commercialization in force.

With regards to thermoelectric generation activities, the main inputs used are primary energy sources. In this case, natural gas is used as a fuel, and water is used in steam production (Termopernambuco).

As part of the supply of fuels used in thermal generation, contracts have a duration equivalent to the term of contracts for the purchase and sale of electricity.

Additionally, there are inputs used in the production process such as gases (hydrogen and nitrogen), chemicals used in water and effluent treatment, as well as in engineering and electrical/mechanical assembly services for the construction of the project and equipment used in power generation.

1.4 Production/Commercialization/Markets

After construction, activities come to involve operation and maintenance, particularly with regards to replacement parts and consumables.

The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

i. **Relationships maintained with suppliers, including whether they are subject to government control or regulations, indicating the respective bodies and applicable legislation**

Networks

For distributors that are part of the Issuer Group, relationships with energy suppliers is mainly maintained through energy purchase auctions, coordinated by the Ministry of Mines and Energy - MME and promoted by the National Electric Energy Agency - ANEEL. These auctions are an efficient means of contracting, since they use the lowest price criterion to determine the winners of the bidding process. Under such auctions, distributors in the country declare their need to purchase for the period, and generators that offer the lowest prices for electricity supply are selected. At the end of the auction, distributors sign contracts with all winning generators, in a manner proportional to their declared need. These contracts are known as Agreements for the Purchase of Energy within the Regulated Market - CCEARs and are prepared by ANEEL. These contracts may consist of different two modalities: Quantity Contracts (mostly consist of contracts for hydraulic projects) and Availability Contracts (usually implemented for other sources). As a guarantee for each CCEAR, parties must also enter into a Payment Guarantee Agreement, via Linked Revenue - CCG with a managing bank, through which payments to the generators from, of distributors are guaranteed. Adjustments may be carried out through means the IPCA or by the variations in fuel depending on the type of energy source used. Within the Regulated Energy Market - ACR, distributors may carry out contracting order to meet energy demands from captive consumers, through the following mechanisms:

- Existing Energy Auction: for the purchase of electricity from existing generation projects, start of delivery during the same year or up to the fifth year following the bidding and supply period for a minimum of 1 (one) and maximum of 15 (fifteen) years;
- New Energy Auction: for the purchase of electricity from new generation projects, start of delivery from the 3rd year. The start of delivery may be delayed to the 7th year after the bidding and supply period of a minimum of 15 (fifteen) and a maximum of 30 (thirty) years;
- Adjustment Auction: ANEEL may also organize auctions for the purchase of energy from distributors for contracting adjustments. which may not exceed 5% of their respective loads, subject to a maximum supply period of 2 (two) years. Adjustment auctions seek to adjust the contracting of energy by distributors, mitigating any deviations arising from the difference between forecasts provided by distributors in previous auctions and market behavior.

1.4 Production/Commercialization/Markets

- In addition to the above-mentioned energy auctions, in May/2021, the government published a decree that regulated the contracting of electric power and associated energy, obtained from new and existing generation projects, which add power to the National Interconnected System - SIN, known as a "Capacity Reserve Auction, 2021", as provided for in Federal Law 14.120, resulting from MP 998. The legislation amended Federal Law 10.848, establishing that the government must ratify the amount of electricity or capacity reserve to be contracted in order to meet the needs of the national market. Additionally, MME Ordinance 518/2021 was published, which disclosed the Public Consultation in order to support the analysis of Auction guidelines. In August, Regulatory Ordinance No.20 was published, which established guidelines for the Auction.

The auction was held on 12/21/2021 (Auction No. 11/2021), and two products were offered: Energy and Power. The Energy product, which was not offered by generators, involves the delivery of electricity associated with inflexible generation at the generating plant, in average megawatts (average MW), from new generation projects, under the quantity modality. Annual operational inflexibility in such cases is limited to 30%. The Power product, for which full services are provided and is negotiated for the first time, required the delivery of power availability in megawatts (MW), from new and existing projects presenting characteristics of operational flexibility, without inflexibility or an annual operational inflexibility of up to 30% - an exclusive condition for Energy Product sellers.

All contracts resulting from the auction will be valid for 15 (fifteen) years. For the Energy product, when negotiated, energy commercialization contracts will be signed within the Regulated Environment (CCEAR) if buyers are distributors, as well as the Free Environment (CCEAL) if energy is acquired by free energy consumers, self-producers, power trading agents, retail agents and generators participating as buyers. In relation to the Power product, CCEE will enter into Power Capacity Reserve Agreements (CRCAP) with sellers, starting on 07/01/2026. With the buyers, CCEE will sign Agreements for the Use of Power for Capacity Reserves (COPCAP). The standard wording of COPCAP and changes in Regulatory Ordinance No. 751/2016, referring to contracts under the CCEE's management, were submitted to Public Consultation No. 61/2021.

- Surplus Energy Sales Mechanism: the surplus energy sales mechanism allows distributors holding excess energy - initially contracted to serve the entire captive market, to market this surplus energy within the free market. Regulations that present procedures for this operation must be observed.
- Surplus and Deficit Compensation Mechanism - MCSD: this mechanism is used to make adjustments between distributors (some of which provide energy and others of which acquire energy), and may also involve the generators.

From the point of view of energy purchase, distributors are obligated to serve the entirety of their markets through regulated contracts. However, in addition to CCEARs, energy may also be acquired through the following contracts:

1.4 Production/Commercialization/Markets

- Regulated Bilateral Agreements: electricity producer connected directly to the distribution company's electrical system. Purchase must be preceded by a public bidding process and cannot exceed 10% of the distribution agent's load.
- PROINFA (Incentive Program for Alternative Power Sources): Plants that produce electricity from wind sources, small hydroelectric plants and biomass. Compulsory contracts for distributors for which the respective volume of energy is determined by ANEEL through ownership units. This contract, which managed by ENBPar, was distributed among all distributors in the country in the form of ownership units, in a manner proportional to the verified market for each distributor in 2004.
- ITAIPU: energy obtained from the binational Itaipu plant. Acquisition is compulsory and the volume of energy is determined by ANEEL through ownership units distributed to distributors in the South, Southeast and Center West regions. Tariffs are linked to the dollar. However, costs are passed on annually to tariffs under Tariff Adjustments and Revisions. For 2023, Itaipu's transfer fee was established at US\$16.19 kW.month(January to April) and US\$20.23 kW.month(May to December).
- Physical Guarantee Ownership units (CCGF): energy acquired from plants for which concessions expired between 2015 and 2017 and that accepted renewal of their concessions in accordance with new sector rules established through MP 579/12, converted into Federal Law no. 12.783/13 and Federal Decree no. 7.805/12. The volume of energy is determined by ANEEL and its distribution among the country's energy distributors is provided for through ownership units, according to Regulatory Ordinance No. 631, of 2014. Plants holding ownership units belonging to Eletrobras were privatized on 06/14/2022 based on Federal Law 14.182/2021. As a result, a schedule for the decoupling of plants' ownership units included within the scope of the Law was established through CNPE Resolution No. 15/2021. Contractual reductions will be considered a Replacement Amount and the current rule will continue to apply to remaining plants holding ownership units.
- Angra: contracts signed with Eletronuclear resulting from the generation of energy at Angra 1 and 2. These contracts are subject to compulsory acquisition, and energy is distributed among all distributors in the country in the form of ownership units, calculated according to Regulatory Ordinance No. 836, of 2018.
- Initial Contracts: bilateral contracts signed up to March 16, 2004, the date of enactment of the new legislation within the electricity sector, remain valid. These contracts must be terminated at the end of their term and cannot be renewed.

Under existing legislation, energy purchase costs are transferable to final consumers' tariffs through tariff revisions and adjustments, respecting contracting limits established by law.

ANEEL therefore compares the distributor's load with the contracted volume of energy annually. If the energy purchase volume is less than 100% of the captive load, uncontracted energy will be acquired in the spot market and its costs will be passed on to minimum tariffs between the PLD (difference settlement price) and the VR (Reference Value calculated and disclosed by ANEEL based on average prices under new energy auctions), in addition to the distributor's exposure to the application of a penalty by ANEEL. On the other hand, if the volume of energy purchased is greater than 105% of the captive load, the over-contracted volume considered voluntary is not passed on to consumer tariffs, and payment will be provided in the short-term market at CCEE (Brazil's

1.4 Production/Commercialization/Markets

power trade chamber). In this case, if the difference settlement price (spot price) is lower than the distributor's purchase cost, a loss will occur. A profit will be made under all other conditions.

The Free Energy Market - ACL is the environment in which electricity is purchased and sold. The contracting of electricity within the ACL will be formalized through freely negotiated Bilateral Agreements, which must provide for, among other provisions, amounts for energy and power, periods, prices and financial guarantees.

Consumers that choose to become free energy consumers may once again become consumers served through means of a regulated tariff, guaranteeing the continuity of the provision of services, under the terms of the law and existing regulations, provided that they inform the concessionaire, permit holder or the authorized local distribution company, at least 5 (five) years in advance.

Potential free energy consumers maintaining contracts with the distributor may only purchase electricity from another supplier within the ACL upon termination of this contract. Such interest must be formalized with the distributor a minimum of six months in advance.

The option exercised by a potential free energy consumer may include the purchase of the entire or part of the load at a consumer unit, thereby guaranteeing full service through contracts. ANEEL is responsible for monitoring such agents' market practices.

In order to allow for the distribution of electricity in a regular and adequate manner among users, the Concessionaire will enter into, in addition to power purchase agreements, contracts for the use of the transmission system (CUST), connection to the transmission system (CCT) and use of the electric power distribution system (CUSD).

In Brazil, grants for transmission lines and substations are provided by ANEEL, through delegation from the Government, which carries out bidding processes for the concession of public services, as well as authorizes the realization of reinforcements and improvements for transmitters in operation. Additionally, as seen in the distribution segment, transmission is characterized by the presence of a natural monopoly, given established network attributes. In this manner, revenue under this segment and the conditions and quality of services are established and supervised by the sector's regulatory agency.

- Costs for Use of the Transmission System (Cust) are intended for use in providing remuneration for transmitter revenue subject to permission and operation of the National Interconnected System.
- Connection Charges are paid to transmitters and used to cover costs incurred with equipment and maintenance at Substations used by the distributors, whether exclusively or shared, in order to connect to the Basic Network.
- Charges related to the Use of the Distribution System offer remuneration for use of the network maintained by other distributors, which is often necessary in order to serve customers within the concession area.
- With regards to the provision of energy transmission services, ANEEL - National Electric Energy Agency is responsible for system regulation.

Given the extent of Brazil's national territory and the specific nature of the Brazilian Interconnected System (SIN), systemic coordination is necessary In order to ensure gains in synergy for Brazilian society as a whole,

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the system is operated by the ONS (National System Operator). The ONS is also responsible for contracting and administering electricity transmission services and access conditions, as well as ancillary services (services complementary to main services, recognized as generation, distribution, transmission and commercialization). The current regulations establish that Transmission services are the contracted through Transmission Agreements: Transmission Service Contracts - CPST, Agreements for Use of Transmission System - CUST and Connection Contracts - and Ancillary Service Contracts.

- CPST: entered into between ONS and companies holding concessions for the provision of public electricity transmission services.
- CUSTs are entered into between ONS, Transmission concessionaires represented by ONS, and users of the Basic Power Grid. These users may be agents holding a concession or permission to provide public electricity distribution services, generating agents connected directly to the Basic Power Grid, or dispatched centrally even if not connected to the Basic Power Grid, , whether concessionaires or authorized powers; consumers connected to the Basic Power Grid; and importers and exporters of electricity connected directly to the Basic Power Grid.
- Three types of Connection Agreements may be used: Transmission System Connection Agreements - CCT, Facility Sharing Agreements - CCI and Transmission System Connection Agreement - Adjustment Agreement - CCT-TA. These agreements are entered into between Transmission concessionaires and contracting agents, with the ONS acting as an intervening party.
- Contracting of Ancillary Services: ancillary services help guarantee SIN's operability and, according to current regulations, consist of generating units' primary and secondary frequency controls and their respective power reserves; standby reserves; reactive support; the self-reestablishment; and Special Protection Systems.

The ONS is responsible for indicating the necessary ancillary services, entering into and administering Ancillary Services Agreements (CPSA), monitoring the performance of these services and providing information to Aneel and CCEE for the purposes of calculation and remuneration.

The main inputs used in transmission activities are (i) the electrical/mechanical engineering and assembly services for the construction of infrastructure necessary for the installation of the Transmission lines and substations; and (ii) materials and equipment necessary for the implementation of TLs and SSs.

After the installation of the Transmission lines and substations, operational activities come to involve operation and maintenance (O&M) of assets, especially with replacement parts and consumables and the necessary services.

The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

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ii. Possible dependence on a small number of suppliers

As described in item i, within the distribution segment, energy purchases are made through Public Auctions implemented by ANEEL, according to guidelines from the Ministry of Mines and Energy, resulting in multiple suppliers being located in all Regions of the Country and subject to long-term contracts. Supply is guaranteed by the National Interconnected System - SIN.

As a result, from the perspective of energy purchases, users are not dependent on a small number of suppliers. This is guaranteed during the process of energy purchase auctions, in which all distributors must sign energy commercialization contracts with generators. During thermal generation activities within the Liberalized segment, there is dependence on a single supplier for fossil fuels, particularly natural gas and Diesel used as an input in thermoelectric generation, as described in item 4.1.d of this form.

There is no dependence on suppliers in the Network, Renewable and Liberalized and Other segments.

iii. Possible volatility in prices

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During distribution activities, the prices of purchased energy and the charges for use and connection to the transmission system are regulated by ANEEL. Annual adjustments are made according to the contractual parameter formula. Given that such amounts are fully regulated, adjustments are considered to obtain buyer economic and financial equilibrium tariffs.

As a result, even with annual variations in the price of the energy purchased from suppliers, costs associated with the purchase of energy are guaranteed to be passed on to final consumers up to regulatory limits, which includes tariff coverage of 100 to 105 % of each distributor's supply load, as well as claims for situations of involuntariness, if applicable.

As a result, provided that energy contracting limits permitted by law are respected, price volatility does not generate a risk of exposure to the company, except for a possible temporal cash decoupling between the effective cost of energy and the recognition of tariffs.

The price of energy purchased through CCEARs is determined through auctions, and the annual adjustment method is based on accumulated variation in the IPCA. Ownership units held by Proinfa, Itaipu, CCGF, Angra and the costs of energy transport are remunerated according to values disclosed under ANEEL Resolutions.

One of the main price volatilities in the purchase of energy is the result of Contracting with Itaipu, the tariffs for which disclosed by ANEEL are charged in dollars and are therefore subject to changes in exchange rate.

Another aspect presenting considerable volatility is also present in energy contracts for availability, since the final amount paid for energy depends on the volume of generation at each plant and its operational costs,

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which are influenced by the price of fuels. Thermoelectric plants are associated with higher operating costs when compared to hydroelectric plants.

Additionally, there is the volatility resulting from the monthly accounting carried out the CCEE (Power Trade Chamber) within what is known as the short-term market. CCEE calculates the Distributor's load on a monthly basis and compares it with contractual amounts.

Tariff structure

Series of tariffs applicable to components of electricity consumption and/or power demand, under the supply modality. In Brazil, tariffs are structured into two major groups of consumers:

a) Group A Tariffs

"Group A" tariffs are applied to consumers served by the high voltage network, between 2.3 and 230 kilovolts, and are denominated with letters and digits indicating supply voltage. These rates are offered under two hourly modalities:

- Blue Period Tariffs - one rate is applied for peak hours and another for the off-peak period considering power demand (kW). With regards to energy consumption (MWh), a tariff is also applied for the peak period and another tariff is applied for the off-peak period.
- Green Period Tariffs - a single tariff is considered for power demand (kW), and there is a tariff applied for peak periods and another for off-peak periods for energy consumption (MWh).

b) Group B Tariffs

"Group B" tariff are applied to consumer units - CUs receiving services at a voltage lower than 2.3 kV, or, at the consumer's discretion, the following CUs served at a primary voltage greater than 2.3 kV: a total rated power in transformers of up to 112.5 kVA; cooperatives with total rated power in transformers of up to 750 kVA; located in a summertime destination or tourism area in which hotels and hospitality services are provided, regardless of the total rated power of transformers; and CUs permanently intended for use in the practice of sports or agricultural exhibition parks, in which the installed load of the reflectors used in lighting is equal to or greater than 2/3 (two thirds) of the total installed load. The following are tariffs established for consumption classes (and subclasses):

- Residential Class and Low-Income Subclass (Indigenous, quilombola (traditional Black Brazilian communities), benefit of continued provision of social assistance - BPC and multifamily assistance);
- Low Income Residential Subclass: based on current legislation, residential consumers that are entitled to the benefit of the Social Tariff are registered under the Federal Government's Unified Social Programs Registry and have a monthly income of up to half a national minimum monthly salary per person, or receive Continuous Provision of Social Assistance (BPC), or a family registered under Unified Registry with a monthly income of up to 3 (three) minimum monthly salary payments, presenting disease or disability for which treatment, medical or therapeutic procedures require the continued use of appliances, equipment or

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instruments that require electricity consumption as part of their operation. It is mandatory that the beneficiary hold a Social Registration Number (NIS), or, in cases in which the Continuous Provision Benefit - BPC is received, a Benefit Number - NB. Discounts on Social Tariffs vary from 10% to 65%, according to the consumer unit's consumption range, under the terms of Federal Law No. 12.212, of January 20, 2010. If the family is Indigenous or part of a quilombola community, a discount of 100% will be granted up to the consumption limit of 50 kWh per month, if the recipient in question holds an NIS.

- Rural class, including several subclasses;
- Other classes: industrial, commercial, services and other activities, government, public service and company consumption; and
- Street lighting class.

Also with the publication of Module 7 of PRORET, group B consumers, in addition to conventional tariffs, may opt for the White Tariff, a new tariff modality that provides for the application of special tariffs per consumption time, which three different levels provided for energy tariffs, namely: Monday to Friday (business days) subject to special tariffs at peak, intermediary and off-peak periods. On weekends and holidays, the off-peak rate will be used throughout the day. The white tariff modality will not be valid for the low-income street and residential lighting class. This modality came into force as of January¹⁰, 2018 as regulated under Regulatory Ordinance No. 733/2016. However, a preference schedule was established in order to prioritize requests with the following characteristics:

- January 1 2018, for new connections and for consumer units with an annual average monthly consumption greater than 500 kW/h;
- January 1, 2019 for consumer units with an annual average monthly consumption greater than 250 kW/h; and
- January 1, 2020 for all consumer units.

Tariff Bands

As of January 2015, as established under ANEEL Regulatory Ordinance No. 547/2013, which was later replaced by ANEEL Regulatory Ordinance No. 1.000/2021, energy bills began to be invoiced in accordance with the Tariff Band System.

This system aims to indicate to consumers whether energy will be more or less expensive depending on conditions of electricity generation, and seeks to cover additional costs associated with thermal generation, the costs of purchasing energy within the short-term market, ESS and hydrological risk.

The system comprises four tariff bands classifications that indicate whether energy will be more or less expensive depending on electricity generation conditions.

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ANEEL establishes, on a monthly basis, the activation of each tariff band, disclosing the respective band on its website, noting that the application of the tariff band will occur during the month following the date of its disclosure, in addition to publishing a decree in the D.O.U (Brazil's Official State Journal).

Through ANEEL Resolution No. 3.051/2022, which was published on June 29, additional amounts under Tariff Bands currently in force were established. The increase in values is due, among other factors, to data obtained from the energy purchase market during the period of water scarcity occurring in 2021, the cost of thermal dispatching due to the high cost of fuel and adjustment for inflation under the IPCA.

| Additional Tariffs (R\$/MWh) | Green | Yellow | Red 1 | Red 2 |
|------------------------------|-------|--------|-------|-------|
| 2021 | - | 18.74 | 39.71 | 94.92 |
| 2022 | - | 29.89 | 65.00 | 97.95 |
| Var. % | - | 59.5% | 63.7% | 3.2% |

Tariff composition

As previously mentioned, ANEEL, by applying specific procedures submitted to the public hearing, is responsible for establishing tariffs that are fair to consumers and establishing revenue capable of guaranteeing the concession's economic and financial balance. The distribution concessionaire's revenue comprises two different installments, as follows:

- Portion A (non-manageable costs): this series of revenue refers to the transfer of costs that are independent of company controls (purchase and transportation of energy) or refer to legally established costs and taxes (except ICMS, PIS and COFINS);
- Portion B (manageable costs): this series of revenue refers to coverage for personnel, material and other activities directly related to the operation and maintenance of distribution services, as well as depreciation and remuneration costs for investments made by the company to in order to provide services.

Tariff Adjustment Mechanisms

Upon signing the concession agreement, the distribution company acknowledges that the current tariff level, together with the mechanisms for adjusting and reviewing the tariffs established in this agreement, is sufficient in maintaining an economic and financial balance. These adjustment rules aim to preserve the contract's initial economic and financial balance.

Concession contracts establish that supply tariffs can be updated through three mechanisms:

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Periodic Tariff Review ("RTP"): a tariff review is carried out every 4 or 5 years. The RTP aims to analyze and establish, periodically and as of the base date defined in the concession agreement, the revenue and respective tariffs that ensure the concession's economic and financial balance. The RTP is performed through the transfer of non-manageable costs on the part of the distributor, such as the purchase of energy, transmission and sector charges, and by the definition of the balance in revenue necessary for distribution activities themselves, considering the regulatory remuneration and depreciation on investments made, efficient coverage for operating costs and default and definition of the regulatory level of energy loss based on benchmarks. The RTP involves calculating the Tariff Repositioning and establishing the X Factor.

Annual Tariff Adjustment ("RTA"): restores the purchasing power of revenue obtained by the concessionaire annually through means of a specific calculation, under which, among other specific characteristics, portion B is adjusted under an inflation index (IGP-M or IPCA, according to the concession agreement) observed throughout the last twelve months, adjusted through Factor X, a productivity factor provided for in the concession agreement, which aims to capture productivity gains and reward or penalize the fulfillment of certain quality parameters. Additionally, the composition of sector costs and the structure of non-manageable costs, such as the cost of electricity and charges for the use of transmission and distribution facilities, is reviewed.

Special Tariff Review: may occur at any time, regardless of any adjustments and revisions, if there are proven significant changes in the concessionaire's costs, which compromise the concession's economic and financial balance.

The main tariff components are adjusted under applicable processes according to the following criteria:

Operating Costs: in order to establish regulatory levels for operating costs, a methodology based on benchmarking and analysis of average sector efficiency was used. Average efficiency was recognized under tariffs. A trajectory for the appropriateness of operating costs to be applied throughout the tariff cycle was also defined, depending on the current coverage and established targets as regulated by sub-module 2.2. of PRORET. In December 2022, the 2nd phase of CP No. 062/20 was initiated, with the objective of reviewing the methodology and parameters used to establish regulatory operating costs to be applied during future tariff reviews. The contribution period ended on March 27, 2023, but to date results have not yet been disclosed by ANEEL.

WACC: in March 2020, the Agency approved a new methodology for calculating WACC. The main changes made include: (i) the use, whenever possible, of local parameters, such as Brazilian Risk-Free Rate Treasury Bonds (NTN-B), the average of debentures for the electricity sector for Third Party Capital and Optimal Theoretical Capital Structure; (ii) annual updating of the WACC considering the average Cost of Equity for the last five years and the most recent indicators for Cost of Third-Party Capital and Capital Structure; and inclusion of an additional risk premium for distribution sector activities.

On February 17, 2023, ANEEL Order No. 452/2023 was published, which approved amounts for Regulatory Capital Remuneration Fees for the Distribution, Transmission and Generation segments be applied to tariff

1.4 Production/Commercialization/Markets

processes from March 1, 2023 to February 29, 2024. The real distribution rate after taxes totaled 7.423% and 7.2585% for generation and transmission, respectively. On March 28, ANEEL published Order No. 829/2023, rectifying the real after-tax rate to 7.4252% (distribution) and 7.2607% (generation and transmission).

X Factor: in April 2019, ANEEL opened Public Consultation No. 07/2019 in order to discuss the need to refine the methodology and parameters for the capture of productivity gains arising from the decoupling between revenue and costs that occurs under the current tariff regime (price cap, in which the tariff and not revenue is defined). The update was aimed at maintaining coherence in the relationship between the recent history for market variation at the time and the sector's average productivity in order to define levels of sharing of benefits to consumers due to gains in scale, productivity and/or technological developments. In October 2019, ANEEL continued these discussions by conducting Public Consultation No. 23/2019 and this process culminated in the publication of REN 877/2020, in March 2020. The new methodology considers the effects of productivity gains and market variations during the five years prior to the tariff review in process.

Remuneration Base: the methodology used to exclusively evaluate incremental investments was maintained, with "shielding" of the remuneration base evaluated during the previous tariff review. For investments made and unitized under accounts as of Jun/2016, treatment under the Regulatory Remuneration Base began to adopt the Reference Price Bank, which defines regulatory values in a modular manner defined by Type of Registration Unit.

Other Revenue: there was an expansion of the series of revenues captured for tariff moderation. Specifically for revenue obtained from Exceeded Demand and Reactive Surplus, ANEEL determined that such revenue would be allocated to Special Obligations for tariff review for the 3rd cycle, which is also subject to judicial deliberation from ABRADÉE. The methodology used to capture other revenues applied under the 3rd cycle with adjustment of the revenue from Exceeded Demand and Reactive Surplus. Accumulated amounts under the 3rd cycle were converted into Special Obligations during the 4th review. For the remaining Tariff Reviews, as of the 5th review, there has been a reversion to tariff moderation in accumulated values under the previous cycle, during the upcoming cycle, by adjusting Portion B under the review calculation.

Unrecoverable Losses and Revenues: in April 2020, ANEEL opened Public Consultation No. 29/2020 in order to collect subsidies and additional information on regulatory alternatives for methodological improvements in the treatment of energy losses and unrecoverable revenue, as well as draft texts for PRORET sub-modules 2.2, 2.2a and 2.6. The main objective of the consultation was to discuss regulatory limits for non-technical losses and irrecoverable revenues that will be passed on to energy tariffs since it is necessary to update complexity ranking variables, as well as the use of new variables that better depict the issue of losses. Additionally, evaluation of special treatment for high-risk areas, existing in some concessions, which present operational restrictions in order to carry out actions aimed at combating non-technical losses. As a result, a new version of the PRORET sub-modules in question was published starting with REN 958/2021, consolidating the methodology that has been applied to tariff processes since 02/03/2022.

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CVA - Portion A and DCF Amount Compensation Account - Other Financial Components: for each tariff process, any differences between the actual cost and that provided for in the previous process are calculated in relation to non-manageable cost items, mainly Portion A, with a positive or negative additional charge applied to tariffs in order to compensate for determined differences, as regulated by PRORET module 4.

The following tariff changes were applied for 2023, 2022 and 2021.

In 2023, the following tariff changes occurred:

NEOENERGIA COELBA

Periodic Tariff Review - RTP 2023

On April 20, 2023, Homologation Resolution No. 3.186, of April 18, 2023 was published, referring to the Periodic Tariff Review at Neoenergia Coelba, with an average total effect for consumers of 8.18% (6.91% for high and medium voltage and 8.86% for low voltage), applied since April 22.

Portion A was subject to a fixed amount of R\$7,562 million, with total variation of 7.6% during the period, contributing 4.29% to the final index. Financial components accounted for 2.81% of the final index. Portion B reached a total of R\$5,490 million, an increase of 2.5% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, with an additional adjustment related to the SCEE (Electric Energy Compensation System) for distributed generation, contributing 1.08% to the final index. An amount of R\$15,279 million was approved for the Net Remuneration Base in April 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 15.42% on energy injected.

NEOENERGIA PERNAMBUCO

Annual Tariff Adjustment - RTA 2023

On May 12, 2023, Homologation Resolution No. 3,195, of May 9, 2023, regarding the 2023 Annual Tariff Adjustment at Neoenergia Pernambuco was published. This adjustment took effect on May 14, with an average effect of 9.02% on consumers (10.41% for high and medium voltage and 8.51% for low voltage).

Factors that most impacted calculation of the adjustment were energy purchase and transport costs, in addition to financial components. Variation in Portion A totaled 6.1%, totaling R\$5,238 million, mainly impacted by increases of 21.4% in transmission charges and 8.7% in energy purchase costs, in addition to 0.21% due to MMGD as part of the calculation of technical losses. The average transfer price for energy purchase agreements was established at R\$279.12/MWh. Portion B did not change, maintaining values equivalent to those previously determined, totaling R\$2,323 million, reflecting accumulated inflation (IGP-M) since the most recent adjustment of 0.17%, deducted from the established X Factor of 0.17%.

NEOENERGIA COSERN

Periodic Tariff Review - RTP 2023

On April 20, 2023, Homologation Resolution No. 3,187, of April 18, 2023, regarding Tariff Review at Neoenergia Cosern was published. Adjustments took effect on April 22, with an average effect of 4.26% for consumers (3.65% for high and medium voltage and 4.45% for low voltage).

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Factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to financial components. Portion A had a fixed value of R\$1,959 million, with total variation of 5.1% during the period, contributing 3.14% to the final index. Financial components contributed 1.02% to the final index. Portion B totaled R\$1,181 million, an increase of 0.25% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and was considered an additional adjustment related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing 0.10% to the final index. For the Net Remuneration Base, the amount approved totaled R\$3,448 million as of April 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 10.25% on the energy injected.

NEOENERGIA ELEKTRO

Periodic Tariff Review - RTP 2023

On August 25, ANEEL published Homologation Resolution No. 3.253, of August 22, 2023, regarding Neoenergia Elektro's Tariff Review. The new tariffs came into force on August 27, 2023, with an average effect of 7.17%, 9.53% for low voltage and 3.15% for high and medium voltage customers.

Portion A was subject to a fixed amount of R\$6,617 million, with a variation of 6.3% during the period, contributing 4.40% to the final index. Financial components contributed 3.94% to the final index. Portion B totaled R\$2,599 million, with variation in the period of -3.9% in relation to that verified during the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and an additional adjustment was included related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing -1.17% to the final index. For the Net Remuneration Base, the amount approved totaled R\$6,521 million, in August 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized in the tariff, Aneel established a percentage equivalent to 7.69% on the energy injected.

NEOENERGIA BRASÍLIA

Annual Tariff Adjustment - RTA 2023

On October 20, ANEEL published Resolution No. 3.276, of October 17, 2023, regarding the 2023 Annual Tariff Adjustment at Neoenergia Distribuição Brasília. Adjustments took effect on October 22, 2023, with an average effect of 9.32% on consumers (7.78% for high voltage, and 9.95% for low voltage).

Factors that most impacted the adjustment were financial components and sector charges. The change in Portion A totaled 4.8%, for a total amount of R\$3,099.1 million, impacted by increases of 16.4% in sector costs and 13.0% in transmission costs. The average transfer price for energy purchase agreements was set at R\$269.93/MWh. On the other hand, variation of Portion B totaled 7.14%, reflecting the accumulated inflation during the period (IPCA) of +5.19%, less Factor X, which totaled -1.96%, resulting in a value for Portion B of R\$711.4 million.

In 2022, the following tariff changes were made:

NEOENERGIA COELBA

Special Tariff Review resulting from Federal Law no. 14.385/2022

On July 13, 2022, Homologation Resolution No. 3,056 was disclosed, resulting from a Special Tariff Review motivated by the application of Federal Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Given Neoenergia Coelba had previously proposed moving the

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transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -0.50%.

Annual Tariff Adjustment - RTA 2022

On April 20, 2022, ANEEL published Homologation Resolution No. 3.024/2022, referring to Neoenergia Coelba's 2022 Annual Tariff Adjustment. Adjustments took effect on April 22, with an average effect of 21.13% for consumers (20.54% for high and medium voltage and 21.35% for low voltage). According to the Agency, the items that most affected the adjustment were withdrawal of the financial components established during the last tariff process, energy distribution and acquisition costs and sector charges.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 20.54% |
| LV - Low Voltage (<2.3 kV) | 21.35% |
| Average tariff effect on consumer | 21.13% |

NEOENERGIA PERNAMBUCO

Special Tariff Review resulting from Federal Law no. 14.385/2022

On July 13, 2022, Homologation Resolution No. 3,055 was disclosed, resulting from a Special Tariff Review motivated by the application of Federal Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Since Neoenergia Pernambuco had previously proposed moving transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -4.07%.

Annual Tariff Adjustment - RTA 2022

On April 27, ANEEL published Resolution No. 3.032/2022, referring to the 2022 Annual Tariff Adjustment at Neoenergia Pernambuco. Adjustments took effect on April 29, with an average effect of 18.98% for consumers (19.01% for high and medium voltage and 18.97% for low voltage). According to the Agency, the items that most affected the adjustment were inclusion of the financial components determined during the current readjustment, energy distribution and acquisition costs and sector charges.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 19.01% |
| LV - Low Voltage (<2.3 kV) | 18.97% |
| Average tariff effect on consumer | 18.98% |

NEOENERGIA COSERN

1.4 Production/Commercialization/Markets

Special Tariff Review resulting from Federal Law no. 14.385/2022

On July 13, 2022, Homologation Resolution No. 3,057 was disclosed, resulting from a Special Tariff Review motivated by the application of Federal Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Since Neoenergia Cosern had previously proposed moving transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -1.54%.

Annual Tariff Adjustment - RTA 2022

On April 20, 2022, ANEEL published Homologation Resolution No. 3.025, referring to Neoenergia Cosern's 2022 Annual Tariff Adjustment. Adjustments took effect on April 22, with an average effect of 20.36% for consumers (19.75% for high and medium voltage and 20.55% for low voltage). According to the Agency, the items that most affected the adjustment were withdrawal of the financial components established during the last tariff process, energy distribution and acquisition costs and sector charges.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 19.75% |
| LV - Low Voltage (<2.3 kV) | 20.55% |
| Average tariff effect on consumer | 20.36% |

NEOENERGIA ELEKTRO

Annual Tariff Adjustment - RTA 2022

On August 29, 2022, ANEEL Resolution No. 3.100 was published, referring to Neoenergia Elektro's 2022 Annual Tariff Adjustment. The overall average effect for consumers totaled 15.77% (11.61% for low voltage consumers and 23.72% for high and medium voltage consumers). The use of tax credits related to the exclusion of ICMS from the PIS/Cofins base, moving forward of the reversal to tariff moderation for revenues from exceeded demand and reactive surplus constituted by July 2022, the inflow of funds from CDE-Elektrobras and the deferral related to the Itaipu bonus contributed to reducing the average effect for the consumer.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 23.72% |
| LV - Low Voltage (<2.3 kV) | 11.61% |
| Average tariff effect on consumer | 15.77% |

NEOENERGIA BRASÍLIA

1.4 Production/Commercialization/Markets

Annual Tariff Adjustment - RTA 2022

On November 3, ANEEL Resolution No. 3.134 was disclosed, referring to the result of Neoenergia Brasília's 2022 Annual Tariff Adjustment. On average, adjustments totaled 21.58% for Low Voltage and 24.94% for High Voltage, resulting in an average effect of 22.55% on the distributor's consumers. Items that most impacted this process were sector charges and costs with energy acquisition and transport.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 24.94% |
| LV - Low Voltage (<2.3 kV) | 21.58% |
| Average tariff effect on consumer | 22.55% |

In 2021, the following tariff changes occurred:

NEOENERGIA COELBA

Annual Tariff Adjustment - RTA 2021

ANEEL, through Resolution No. 2,857, of April 22, 2021, published in the Federal Official Journal of April 22, 2021, approved the result of the Company's Tariff Adjustment. The average effect for consumers totaled 8.98%, with an average adjustment of 7.82% for low voltage and 12.28% for high and medium voltage.

The use of tax credits related to the final and unappealable ruling handed down regarding the exclusion of ICMS from the PIS/Cofins base and the moving forward of the reversal to tariff moderation for revenue from exceeded demand and reactive surplus constituted until March 2021 contributed to reducing the average effect on the consumer. Adjustment of the items in Portion B, in turn, were fully applied.

The change in Portion A totaled 18.52%, reaching a total amount of R\$6,117.6 million, mainly impacted by increases of 53.02% in transmission costs and 7.34% in energy purchase costs. The average transfer price under energy purchase agreements was established at R\$202.91/MWh. Conversely, variation in Portion B totaled 29.90% (R\$4,496.9 million), reflecting accumulated inflation (IGP-M) since the most recent adjustment, of 31.10%, deducted from a Factor X of 1.20%.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 12.28% |
| LV - Low Voltage (<2.3 kV) | 7.82% |
| Average tariff effect on consumer | 8.98% |

NEOENERGIA PERNAMBUCO

Periodic Tariff Review - RTP 2021

1.4 Production/Commercialization/Markets

On April 27, ANEEL approved the review of Neoenergia Pernambuco's tariffs, the new amounts for which will become effective as of April 29. The average impact to be perceived by consumers totaled 8.99%, 11.89% in high and medium voltage and 8.01% in low voltage.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 11.89% |
| LV - Low Voltage (<2.3 kV) | 8.01% |
| Average tariff effect on consumer | 8.99% |

These results were determined after the announcement of measures aimed at reducing tariff costs by ANEEL. In the case of Neoenergia Pernambuco, the use of Covid-Account resources reduced impacts on the review by 8.27%. Additionally, the distributor requested the deferral of R\$186.65 million in PIS/COFINS credit, as a result of the result of CP ANEEL 005/2021, which resulted in a 3.35% reduction in the tariff. Finally, 1.38% of the remuneration cost of the transmission assets under the Existing System's Basic Network (RBSE) were also deducted, the payments of which were rescheduled by the regulatory agency.

Despite the reduction in WACC from 8.09% to 7.02%, the company's Portion B has been increasing, increasing EBITDA and profit, due to the cost of real third-party capital being lower than regulatory parameters. The tariff coverage for losses was reduced by 1 percentage point in relation to the most recent RTP, which may be explained by a reduction in actual technical loss by 1.5 percentage points.

NEOENERGIA COSERN

Annual Tariff Adjustment - RTA 2021

ANEEL, through Resolution No. 2,858, of April 22, 2021, published in the Federal Official Journal of April 22, 2021, approved the result of the Company's Tariff Adjustment. The average effect for consumers totaled 8.96%, with an average adjustment of 8.27% for low voltage and 11.18% for high and medium voltage.

The use of tax credits related to the final and unappealable ruling handed down regarding the exclusion of ICMS from the PIS/Cofins base and the moving forward of the reversal to tariff moderation for revenue from exceeded demand and reactive surplus constituted until March 2021 contributed to reducing the average effect on the consumer. Adjustment of the items in Portion B, in turn, were fully applied.

The change in Portion A totaled 16.18%, reaching a total amount R\$1,710.1 million, which was mainly impacted by increases of 50.39% in transmission costs and 8.46% in energy purchase costs. The average transfer price under energy purchase agreements was established at R\$ 221.32/MWh. Variation in Portion B totaled 30.63% (R\$1,011.9 million), reflecting the accumulated inflation (IGP-M) since the most recent adjustment totaling 31.10%, deducted from a Factor X, of 0.47%.

| Consumption Group | Tariff Variation |
|-------------------|------------------|
|-------------------|------------------|

1.4 Production/Commercialization/Markets

| | |
|--|--------------|
| HV - High Voltage (>2.3 kV) | 11.18% |
| LV - Low Voltage (<2.3 kV) | 8.27% |
| Average tariff effect on consumer | 8.96% |

NEOENERGIA ELEKTRO

Annual Tariff Adjustment - RTA 2021

ANEEL, through Resolution No. 2,927, of April 24, 2021, published in the Federal Official Journal of April 27, 2021, approved the result of the Company's Tariff Adjustment. The average effect for consumers totaled 11.49%, with an average adjustment of 12.89% for low voltage and 8.84% for high and medium voltage.

They contributed to a reduced impact on adjustments for the advance use of tax credits related to the exclusion of ICMS from the PIS/Cofins base, accepted by the distributor. Additionally, credits for exceeded demand and reactive surplus (UDER) that would have been reverted to consumers only from the next tariff revision in 2023 were moved forward. Neoenergia ELEKTRO agreed to move these credits forward in order to reduce the average adjustment index perceived by consumers given the pandemic by 5.5 percentage points.

The index was impacted by increases totaling 10.89% in sector costs and 3.73% in energy purchase costs, which were offset by a reprofiling of basic network costs, under special circumstances, reducing transmission costs by 17.76%, implying a variation of Portion A of 0.38%, totaling R\$5,346 million. The average transfer price under energy purchase agreements was established at R\$ 217.54/MWh. Conversely, variation in Portion B totaled 32.49% (R\$2,432 million), reflecting accumulated inflation (IGP-M) since the most adjustment, of 33.83%, deducted from a Factor X, of 1.34%.

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 8.84% |
| LV - Low Voltage (<2.3 kV) | 12.89% |
| Average tariff effect on consumer | 11.49% |

NEOENERGIA BRASÍLIA

Periodic Tariff Review - RTP 2021

ANEEL approved Neoenergia Brasília's tariff review on October 21. The average impact to be perceived by consumers totaled 11.10%, 9.16% in high and medium voltage and 11.85% in low voltage. The review's most representative items included sector costs and the acquisition of energy, the latter of which was impacted in particular by bilateral energy purchase agreements, updated under the IGP-M and under the influence of changes in exchange rate.

1.4 Production/Commercialization/Markets

| Consumption Group | Tariff Variation |
|--|------------------|
| HV - High Voltage (>2.3 kV) | 9.16% |
| LV - Low Voltage (<2.3 kV) | 11.85% |
| Average tariff effect on consumer | 11.10% |

Transmitters

With regards to revenue from transmission activities, ANEEL publishes a RAP (Permitted Annual Revenue) annually. This revenue is adjusted for inflation each annual period, by the IGP-M or IPCA, depending on the index established in the concession agreement, regardless of the volume of energy transmitted through Transmission Lines and Substations. Revenue will be subject to a tariff review every five (5) years.

RENEWABLES AND LIBERALIZED MARKET

The Brazilian electric matrix is composed of hydroelectric, thermoelectric, wind and solar photovoltaic plants. Most of the country's installed power is obtained from hydroelectric plants. Some of these plants have reservoirs that can accumulate water for power generation in the future. Another characteristic that must be observed during the operation of hydroelectric plants is that they are often located along the same river, so that the operation of one plant affects the operation of other plants. Thermal power plants, on the other hand, depend on fuel to generate energy. There are several types of fuels, such as nuclear, gas and oil, which are associated with different costs, and higher cost plants are only used under more unfavorable hydrological scenarios, when the production of hydroelectric plants is lower.

Given that the system is composed of hundreds of plants spread throughout the country, connected to the load centers by an extensive transmission system, operation of the system is centralized with the National System Operator (ONS). The operator uses several computer optimization systems to determine the optimal operation of the system, seeking to minimize the cost of operation, taking the characteristics of the system into account, as well as the level of the hydroelectric reservoirs, the hydrological conditions and the load that needs to be met.

The same computational models used by ONS are also used by the Power Trade Chamber (CCEE) to determine the Difference Settlement Price (PLD), used for the monthly accounting of differences between the amounts actually measured and contracted amounts. The PLD is limited between a minimum and maximum value, which are updated annually.

It is important to note that until 2020 the PLD was calculated weekly, for each subsystem (Southeast/Center West, South, Northeast and North) and each load level (heavy, light and medium). As of 2021, calculations came to made daily, for each subsystem and each hour of the day. With the hourly PLD entering into force, there were two maximum limits for the PLD, the structural maximum and the hourly maximum, and the average daily PLD will always be limited to the structural maximum.

1.4 Production/Commercialization/Markets

As previously mentioned (topic d), hydroelectric generators rely on the Energy Reallocation Mechanism (MRE) to mitigate the hydrological risk to which they are subjected. However, the occurrence of unfavorable hydrological conditions in all river basins, together with the obligation to deliver energy, may result in the exposure of the electricity generating subsidiaries to the short-term energy market, for which prices (PLD - Difference Settlement Price), in periods of unfavorable hydrological conditions, tend to be high and may negatively affect the future financial results of the Issuer and its subsidiaries.

An example was the situation that occurred in 2015, which contributed to the judicialization of generators, leading to the publication of Federal Law No. 13,203, providing conditions for the renegotiation of hydrological risk. This law was regulated under ANEEL Regulatory Ordinance No. 684/2015, and included criteria for consent and other conditions for renegotiation of the hydrological risk of hydroelectric generation by agents participating in the Energy Reallocation Mechanism.

With this resolution, it was possible to renegotiate the hydrological risk within the ACR by transferring part or all of the hydrological risk to regulated consumers upon payment of a risk premium by the generator.

| | Itapebi | Dardanelles | Corumbá III | Baguari | Baixo Iguaçu | Teles Pires | Belo Monte |
|--------|---------|-------------|-------------|---------|--------------|-------------|------------|
| Seguro | N/A | SP90 | SP90 | SP91 | SP89 | SP92 | SPR100 |

Payment of the risk premium is made to the Centralizing Account for Tariff Band Funds - CCRBT by the first business day of the month following the month of accrual, and is defined in REN 684/2015, considering the class of product and the factor chosen by the generator. Hydroelectric generators may also be exposed to the volatility of the Difference Settlement Price (PLD), in cases in which they suffer any unavailability above the benchmarks used in calculation of their physical guarantees, reducing their participation quota in the Energy Reallocation Mechanism (MRE).

For thermoelectric plants, volatilities exist in the prices of fossil fuels and electricity itself in the short term.

Volatility in both PLD and fuel prices may be mitigated through energy purchase and sale agreements.

1.5 Primary customers

1.5. Identify whether there are customers that are responsible for more than 10% of the issuer's total net revenue

a. Total amount of revenue from customer

b. Operating segments affected by customer revenues

Not applicable, since the Issuer does not have customers that are responsible for more than 10% of the total net revenue, in the last three fiscal years (2023, 2022 and 2021).

1.6 Relevant effects of state regulations

1.6. Describe the relevant effects of state regulations on the issuer's activities, with specific comments:

Main Industry Authorities

Ministry of Mines and Energy - MME

The Federal Government, essentially acting through the MME, is responsible for conducting the country's energy policies. Its main obligations include the formulation and implementation of policies for the energy sector, in accordance with guidelines defined by the CNPE. The MME is responsible for planning of the national energy sector, monitoring the security of supply and defining preventive actions to restore security of supply in the event that there are cyclical imbalances between energy supply and demand.

National Electric Energy Agency - ANEEL

ANEEL was established by Federal Law no.9.427/96 and constituted by Federal Decree no.2.335/97, for the basic purposes of regulating and supervising sector activities related to electricity, linked to the MME. ANEEL aims to provide favorable conditions for the electricity market to develop, offering a balance between agents and for the benefit of society.

ANEEL's current responsibilities include, among others: implementing policies and guidelines from the federal government for the use of electricity and potential hydraulic power, issuing regulatory acts; promoting, through means of delegation, based on the grant plan and guidelines approved by the Government, bidding procedures for the contracting of concessionaires and public service permission holders for the production, transmission and distribution of electricity and for the granting of a concession for the use of potential hydraulic power; managing contracts for the concession or permission of public electricity services, for the concession of the use of public assets, as well as to supervise, directly or through agreements with state agencies, the concessions, permits and the provision of electricity services; to establish administrative fines to be imposed on concessionaires, permit holders and authorized concessionaires of electricity installations and services; and to define tariffs for hydroelectric generation concessionaires, which market energy under the quota regime referred to in Provisional Measure No. 579, of September 11, 2012, converted into Federal Law No. 12.783, of January 11, 2013.

National Energy Policy Council - CNPE

The National Energy Policy Council (CNPE), which is linked to the Office of President of the Republic and chaired by the Ministry of Mines and Energy, was created through Federal Law no.9.478/1997, which also defined the objectives to be pursued by the national energy policy.

The CNPE is an advisory body to the President of the Republic, with the purpose of proposing national policies and specific measures to the President of the Republic aimed at:

- a) promoting the rational use of the country's energy resources;
- b) ensuring, depending on regional characteristics, the supply of energy inputs to the most remote or difficult-to-reach areas of the country;
- c) periodically reviewing the energy matrices applied to the various regions of the country;
- d) establishing guidelines for specific programs, such as those for the use of natural gas, alcohol, coal and thermonuclear energy;
- e) establishing guidelines for the import and export of oil and its derivatives, natural gas and condensate;
- f) proposing criteria to guarantee the supply of electricity that guarantees a proper balance between reliability of supply and moderation of tariffs and prices; and
- g) proposing general criteria for supply guarantees, to be considered in the calculation of physical guarantees and other physical support for the contracting of electricity, including importation.

1.6 Relevant effects of state regulations

Electrical Sector Monitoring Committee - CMSE

Federal Law no. 10.848/2004, referring to restructuring of the Brazilian Electric Sector, authorized, in article 14, constitution of the CMSE, with the function of permanently monitoring and evaluating the continuity and security of the electrical-energy supply throughout Brazil's national territory. The CMSE is chaired by the Minister of Mines and Energy and is composed of four representatives from the MME and the members of ANEEL, ANP, CCEE, EPE and ONS.

The main objective of the Committee is to prevent shortages in the electricity market. For such purposes, it must monitor development of the consumer market and work programs, including identifying difficulties and obstacles of a technical, environmental, commercial, institutional and other nature that affect, or may affect, the regularity and security of supply.

The CMSE hold powers to define guidelines and action programs, and may request studies and information from sector agents.

National System Operator - ONS

Created as a result of Federal Law no. 9.648/98, ONS is a private non-profit entity that operates with authorization from ANEEL. It comprises concession, permission or authorization holders and free consumers the basic role of which is to coordinate and control generation and transmission operations within the National Interconnected Electric System.

The ONS's objectives and main responsibilities include:

- operational planning for the generation and transmission sector;
- organization of the use of the National Interconnected Electric System and international connections;
- guarantee agents in the sector access to the transmission network in a non-discriminatory manner;
- assistance in expansion of the energy system;
- proposing the plans and guidelines for extensions of the Basic Network to the MME; and
- presentation of rules for the operation of the transmission system for approval by ANEEL.

The ONS is also responsible for ensuring open access to the transmission systems and administration of the respective contracts: 1) Contracts in which transmission concessionaires make their systems available to the Operator; and 2) Contracts in which transmission users are guaranteed the right to use systems.

The ONS must fulfill its duties on behalf of those interested in the sector and will not be able to carry out any commercial activities for buying and selling electricity.

Power Trade Chamber - CCEE (former Wholesale Energy Market (MAE))

Federal Law no. 10.848/2004 authorized the creation of the Power Trade Chamber (CCEE) to succeed the Wholesale Energy Market (MAE). In a manner similar to the MAE, the CCEE is a non-profit legal entity governed by private law, which operates under the authorization of the Government and through regulations and inspections by ANEEL. Pursuant to Federal Law No.10.848/ 2004, the CCEE is composed of concession, permission or authorization holders, other agents linked to electricity services and installations and free energy consumers.

Its main attributions include:

- (i) the holding of auctions for the purchase and sale of energy within the Regulated Energy Market through delegation from ANEEL;
- (ii) recording the volume of all energy trading contracts between buyers and sellers;
- (iii) accounting for and providing payment for the difference between the amounts contracted and the amounts actually generated or consumed by market agents; and
- (iv) calculation of the Difference Settlement Price (PLD), used to value transactions within the short-term market. Since 2018, CCEE has also been responsible for operating Surplus Sales Mechanisms - MVE.

1.6 Relevant effects of state regulations

Energy Research Company - EPE

Instituted by Federal Law no.10.847/2004 and created by Federal Decree no. 5.187/2004, EPE is a company linked to the Ministry of Mines and Energy (MME), the purpose of which is to provide study and research services aimed at subsidizing planning in the energy sector. Its main attributions include carrying out studies and projections within the Brazilian energy matrix, implemented studies that provide integrated planning of energy resources, developing studies aimed at planning the expansion of generation and transmission of electricity over the short, medium and long term, and carrying out technical-economic and socio-environmental feasibility analyses of plants. EPE is also responsible for carrying out the technical registration of projects that wish to participate in regulated auctions for the sale of electricity.

Historical Foundations for Regulation of the Electric Sector

1988 Constitution and Deverticalization

The Brazilian constitution determines that the operation of electric power installations may be assumed directly by the Federal Government or indirectly through the granting of concessions, permits or authorizations. Up until the 1990s, the Brazilian electricity sector had been, for the most part, dominated by generation, transmission and distribution concessionaires controlled by the Federal and State Governments. Beginning in the mid-1990s, the Federal Government took several measures to reshape the Electricity Sector, which, in general, aimed to increase the role of private investment and eliminate restrictions on foreign investment, thereby increasing competition in the Electricity Sector. The Federal Government in particular has taken the following actions:

- (1) The Brazilian Constitution was amended in 1995, through Constitutional Amendment No. 6, in order to authorize foreign investment to explore the potential of hydraulic energy.
- (2) Edition of Federal Law No. 8.987, of February 13, 1995, or the Concessions Act, and Federal Law No. 9.074, of July 7, 1995, or Energy Concessions Act, which jointly regulated the provision of services related to energy, for which concessions are granted through bidding processes.
- (3) Creation of the National Electric Energy Agency - ANEEL, the sector's regulatory agency through Federal Law No. 9.427, of December 26, 1996, and the National Energy Policy Council - CNPE, through Federal Law No. 9.478, of August 6, 1997.
- (4) In 1998, Federal Law No. 9,648, or the Energy Sector Act, was enacted in order to revise the basic structure of the electricity sector. It included, among other provisions, creation of the Wholesale Electricity Market - MAE (later replaced by the Power Trade Chamber - CCEE), the body responsible for the operation of the short-term energy market, and the creation of the National Electric System Operator - ONS, a private non-profit entity, responsible for the operational administration of the generation and transmission activities within the National Interconnected System.

New Electric Sector Model: Energy Planning and Auctions

In 2002, new changes were introduced through Federal Law No. 10.604, of December 17, 2002, which (a) prohibited the concessionaires from offering assets linked to the concession, its emerging rights and any other asset that may compromise their respective concessions in guarantee of operation destined to the activity other than its concession; and (b) authorized the creation of an economic subsidy to grant tariff benefits to consumers belonging to the low-income residential subclass, among other measures.

The Federal Government also established rules for universalization of the public electricity distribution services, which consist of meeting all requests for supply, including an increase in load, without imposing any burden upon the requesting consumer, provided that the required regulatory conditions are met. ANEEL established general conditions for the preparation of the electricity universalization plans, providing for universalization targets up until 2014 and stipulating fines in the event of non-compliance by the distributor. On 03.15.2004, the Federal Government enacted Federal Law No. 10.848, in an effort to restructure the Electricity Sector in order to provide incentives to agents to build and maintain generation capacity,

1.6 Relevant effects of state regulations

ensure energy supply in Brazil and establish competitive processes for public energy auctions. This law was regulated by numerous decrees as of May 2004 and is subject to subsequent regulations issued by ANEEL and the MME.

Sector Model Changes

On August 30, 2012, the Federal Government published Provisional Measure No. 577, later converted into Federal Law No. 12.767, of December 27, 2012, through which it defined the conditions for extinction and intervention in public service concessions in the electricity sector, and among other provisions, indicated that public service concessionaires could no longer be subject to court-supervised or out of court reorganization. On 09.11.2012, the Federal Government issued Provisional Measure No. 579, (later converted into Federal Law No. 12.783, of January 11, 2013), regulating conditions for the renewal of concessions achieved by articles 17, § 5, 19 and 22 of Federal Law No. 9.074, of July 7, 1995, the corresponding indemnities and reduction of certain sector costs, seeking to contribute to tariff moderation.

The main changes that allowed a reduction in distribution tariffs were:

- Allocation of physical guarantee quotas, resulting from generators with renewed concession, with price reductions;
- Reductions in transmission costs;
- Reductions in sector costs;
- Withdrawal of subsidies from the tariff structure, with direct contribution from the National Treasury through the CDE.

The new modality of contracting through quotas of hydroelectric plants with renewed concessions allocated hydrological risks associated with the amount contracted under this modality to distributors, considering the energy reallocation mechanism - MRE. As a result, despite being entitled to transfer to the tariffs paid by final consumers, this mechanism may generate temporary financial effects on cash management. Such effects may be negative in a scenario of low supply of energy from a hydroelectric source, which, in general, implies a rise in prices in the short-term market (PLD). This effect on the distributors' cash has been partially mitigated with the advent of the Tariff Bands Account, established through Regulatory Ordinance No. 547/2013.

Modernization of the sector

In 2017, through MME Public Consultation No.33, discussions on a broader modernization of the electricity sector were initiated together with members of society, given the following context:

- New technology and market practices;
- Market distortions and asymmetries, excess subsidies;
- Changes in the energy matrix;
- Growth of liberalized markets.
- Expansion and security of the system guaranteed in a non-isonomic manner.

Continuing on the path towards modernization, in 2019 the MME published Ordinance No. 187 and Ordinance No. 403, which established, respectively, a Working Group (Modernization WG) and the Implementation Committee for Modernization of the Electricity Sector (CIM) to address, in an integrated manner, fundamental issues for the modernization of the electricity sector, including the Opening of Markets.

In March 2021, Federal Law 14.120 was published, which addressed several modernization topics, such as the TUST/TUSD discount limitations; Capacity Reserve Auctions; Disengagement mechanisms for Distributors; Legal certainty for retailers.

Regulatory Context

1.6 Relevant effects of state regulations

Opening of the Free Energy Market

The sale of electricity may take place in the Regulated Energy Market - ACR ("Captive Market") or in the Free Energy Market- ACL ("Free Energy Market") (according to Federal Law no.10.848/2004, art. 1, § 1, 2 and 3, and regulations provided by Federal Decree no. 5.163/2004, especially art. 1, § 2, items I, II, VIII, IX and X). Consumers, by default, receive services in the ACR. In other words they are supplied through distribution agents in the respective concession areas ("Captive Consumers"). Larger consumers are allowed to freely choose their energy supplier in the Free Energy Market ("Free Energy Consumers"), as provided for in Federal Law No. 9.074/1995, which establishes in its articles 15 and 16 limits of load and voltage so that consumers can select this option (load equal to or greater than 3.0 MW). This Law also authorizes the Government to reduce the load and voltage limits initially established eight years after its publication, i.e., starting in 2003 (according to § 3 of art. 15 of the Law). There is also the possibility of gaining access to the Free Energy Market on the part of consumers gathered in a community of interests in fact or in law, for which the load is greater than or equal to 500 kW. However, these consumers ("Special Consumers") must purchase energy from certain special sources, namely, wind, solar and biomass, as provided in § 5 of art. 26 of Federal Law no. 9.427/1996.

MME Ordinance No. 514/2018, subsequently complemented by MME Ordinance No. 465/2019, regulated the provisions of § 3 of art. 15 of Federal Law no.9.074/1995, with the objective of reducing the load limit for the migration of consumers to the Free Energy Market. The reduction occurred gradually from July 2019, and in 2022 the limit of 1.0 MW was in force. As of January 1, 2023, this limit was reduced to 500 kW. It was also defined that, by January 31, 2022, ANEEL and CCEE must submit a study on measures necessary to allow the opening of the market for consumers with loads below 500 kW, which was fulfilled by both institutions.

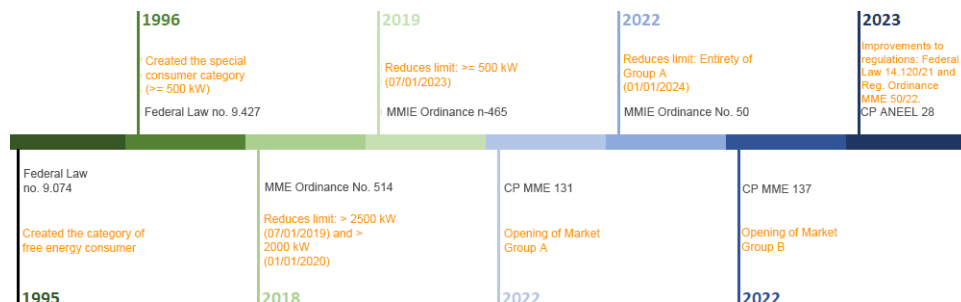
Based on studies submitted by ANEEL and CCEE, the MME proposed the opening of the Free Energy Market to all consumers receiving energy at a voltage equal to or greater than 2.3 kV ("High Voltage"), a proposal that was discussed in Public Consultation No. 131/2022. As a result of this discussion, on September 28, 2022, the MME published Ordinance No. 50/GM/MNE, establishing that, as of January 1, 2024, Group A consumers (tariff class that aggregates consumers receiving High Voltage from distributors) may choose to purchase electricity from any concessionaire, licensee or authorized power within the SIN. For those with an individual load of less than 500 kW, the obligation of representation by a retail agent before the CCEE was established.

The MME then opened MME Public Consultation No. 137/2022, under which a proposal to liberalize the Free Energy Market for the remaining consumers was discussed, which would take place in two stages: as of January 1, 2026, Low Voltage consumers could migrate, with the exception of the rural and residential classes; and, as of January 1, 2028, the energy market would become fully liberalized. This most recent public consultation was finalized by the MME in December/2022, with the publication of a contribution analysis report, but without the publication of a ministry ordinance defining new limits on access to the Free Energy Market.

As a result of Ordinance No. 50/GM/MME and Federal Law No. 14.120/2021, ANEEL opened Public Consultation 028/2023 for contributions from society, the objective of which was to discuss improvements of the Regulatory Ordinance that manages retail commercialization, from the perspective of market opening (flexibility of migration requirements for the Free Energy Market- ACL) and the feasibility of aggregating measurement data.

In parallel to all this movement, it is important to note that Bills No. 414/2021 are currently being processed in the Brazilian House of Representatives (Previous No.: PLS 232/2016) and no.1.917/2015, which provide for the extinction of limits for access to the Free Energy Market (the first in 42 months after sanctioning of the new law and the second in 72 months). Another change brought by the Bills is that the results of operations of electricity distribution concessionaires with involuntary excess energy, observing the mechanisms for adjusting available surpluses and electricity deficits and the principle of maximum effort, will be allocated to all Captive and Free Energy consumers through means of a tariff charge in proportion to electricity consumption.

1.6 Relevant effects of state regulations



Estimated Generation Auction Schedule

On December 21, 2022, the Ministry of Mines and Energy published Regulatory Ordinance No. 57/GM/MME with the estimated auction schedule for the next three years, as shown in the Table below:

| Auction | Month/Year of completion |
|----------------------------------|--------------------------|
| Capacity Reserve (Reserve Power) | July/2023 |
| New Energy "A-4" and "A-6" | August/2023 |
| Isolated Systems | October/2023 |
| Capacity Reserve (Power) | November/2023 |
| Existing Energy "A-1" and "A-2" | December/2023 |
| Capacity Reserve (Reserve Power) | July/2024 |
| New Energy "A-4" and "A-6" | August/2024 |
| Isolated Systems | October/2024 |
| Capacity Reserve (Power) | November/2024 |
| Existing Energy "A-1" and "A-2" | December/2024 |
| Capacity Reserve (Reserve Power) | July/2025 |
| New Energy "A-4" and "A-6" | August/2025 |
| Isolated Systems | October/2025 |
| Capacity Reserve (Power) | November/2025 |
| Existing Energy "A-1" and "A-2" | December/2025 |

Estimated schedule for implementing Competitive Procedure by Margin

On December 23, 2022, the Ministry of Mines and Energy published Regulatory Ordinance No. 58/GM/MME, which included an estimated schedule for carrying out bidding processes for the concession of public services for the transmission of electricity, as well as Competitive Procedures by Margin (PCM).

It is important to note that the possibility of carrying out a competitive procedure for contracting a flow margin was provided for by Federal Decree 10.893/2021. As a result, given the existing cyclical situation of margin scarcity and the high number of projects with requests for issuing of grants in progress at ANEEL, the MME proposed a new approach for management of the flow margin for access to the SIN. The guidelines for carrying out such a procedure were the subject of public consultations throughout 2022, without any results being achieved. Through Regulatory Ordinance No. 58/2022, the Ministry indicated a forecast of carrying out the PCM in June/2023; However, such a Competitive Procedure has not been carried out to date.

On August 29, 2023, during a vote to conclude Public Consultation No.52/2022, it was determined that a study on the subject be presented within 6 months in conjunction with the EPE, ONS and the MME itself.

Transmission Auction No. 1/2023

1.6 Relevant effects of state regulations

On June 30, Transmission Auction No. 1/2023 was held with 9 lots subject to bidding and an average discount of 46.69%. The estimated investment value totaled R\$15.7 billion. Neoenergia participated in bidding but did not purchase any lots.

Transmission Auction No. 2/2023

On December 15, Transmission Auction No. 2/2023 was held with 3 lots subject to bidding and an average discount of 40.85%. The estimated investment value totaled R\$21.8 billion. Neoenergia did not participate in this auction.

Estimated Transmission Auction Schedule

| Auction | Month/Year of completion |
|---------------------------------|---------------------------------|
| Transmission Auction No. 1/2024 | March/2024 |
| Transmission Auction No. 2/2024 | September/2024 |

Judicialization of Hydrological Risk

In recent years, severe drought, coupled with the high amount of thermoelectric dispatching outside the order of merit, the import of energy and delays in structuring projects, meant that only a portion of the hydroelectric energy was dispatched, in order to preserve plant reservoirs. The energy sold and not generated resulted in exposure within the Short-Term Market (MCP), in which prices (Difference Settlement Price - PLD) are volatile, having exceeded R\$800 per megawatt-hour (MWh) within a few months

2014. Due to the generators' understanding that part of the exposure was not due, given that it was not a hydrological risk, the plants initially claimed reimbursements from ANEEL and, these requests having not been met, sought out the courts, where they obtained injunctions in order to not to have to be encumbered by this exposure ("GSF Injunctions"). The effect of these injunctions, some of which are still in force, were distributed within the Energy Reallocation Mechanism (MRE) itself, impacting the debt of the few generators that did not obtain judicial protection, rendering them unable to honor payments under the MCP. This severely impacted (and continues to impact) levels of compliance perceived in payments under the MCP.

In an attempt to resolve this dispute, in December 2015, Federal Law 13,203 was published, followed by Regulatory Ordinance No. 684, of December 11, 2015, which establishes criteria for consent and remaining conditions for renegotiation of the hydrological risk in hydroelectric generation by agents participating in the MRE ("2015 Renegotiation"). As a condition of the 2015 Renegotiation, generators must waive the right to discuss administratively or within the courts the hydrological risk to which they are subject, including withdrawal of the lawsuits in force at the time.

All hydroelectric plants in the group renegotiated their hydrological risk in 2015. In the case of Itapebi, the effects of the renegotiation ceased in 2017, due to termination of the plant's energy sales contracts with distributors.

Federal Law no.13.203/2015 was successful in resolving the judicialization surrounding hydrological risk for generators contracted in the captive energy market (with energy distributors), which paralyzed the CCEE short-term market in 2015. On the other hand, hydroelectric generators with contracts in the free energy environment did not accept the proposals presented under regulations and supported their injunctions, affecting payments to the CCEE.

On September 9, 2020, Federal Law No. 14,052 was published with regards to renegotiation of non-hydrological risks that were being unduly assumed by MRE generators in recent years. The Law provided for compensation to MRE participants for the displacement of hydroelectric generation due to thermoelectric generation outside the order of merit of cost and the effects of structuring projects, with regards to the moving forward of a physical guarantee during the motorization phase and restrictions on the flow of energy due to delays in transmission facilities. The Law also provided for retroactive compensation to the portion of physical guarantee for agents that had not been renegotiated

2015, according to REN 684/2015. As seen in 2015, agents adhering to the new renegotiation must withdraw from lawsuits that discuss an exemption or mitigation of hydrological risks.

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ANEEL had a period of 90 days to regulate the Law, which was carried out through the publication of Regulatory Ordinance No. 895, on December 3, 2020. This Resolution was amended by Regulatory Ordinance No. 930, of March 30, 2021, and subsequently by Regulatory Ordinance No. 945, of September 14, 2021, due to the changes promoted by Federal Law No. 14,182.

The compensation provided for by law is carried out via extension of the plants' concession period. As a result, on September 17, 2021, through Homologation Resolution No. 2.932, the concession extension periods for Neoenergia's projects were established:

- Baguari: 1,678 days.
- Baixo Iguaçu: 34 days.
- Corumbá III: 1,163 days.
- Dardanelos: 2,148 days.
- Itapebi: 1,353 days.
- Belo Monte: 319 days.

For Dardanelos, Authorization Resolution No. 13,297, of December 13, 2022, can be highlighted, which recognized the need to recalculate the period previously highlighted, considering that such a Resolution granted an additional 220 days of grant period to the plant due to recognition of exclusions of liability arising from delays in transmission that implied a delay in the start of commercial operation of the Dardanelos HPP. This additional 220 days must be considered prior to the extension of the grant for renegotiation of hydrological risk. As a result, on August 15, 2023, Authorization Resolution No. 3.242 was published, changing the extension of the Dardanelos concession to 2,315 days.

As a result of the extensions of the grants granted, amendments to the concession contracts of the HPPs will be signed. To date, the following Amendments have been signed:

- HPP Baixo Iguaçu - Fifth Amendment signed on 06.20.2022, with an additional term of 12.03.2049.

Remaining hydraulic plants are awaiting ANEEL's manifestation to sign the Addenda.

Legal Framework for Distributed Generation

On January 7, 2022, Federal Law No. 14,300 was published, which established a legal framework for Mini and Distributed Microgeneration (MMGD). It was established that units that previously hold a MMGD and those that adhere within 12 months of the publication of this law would remain subject to current benefits until December 2045. For consumers that joined after 12 months, a transition rule was foreseen with progressive partial charges each year until full collection of tariff components that aim to remunerate distributors (TUSD Fio B) is reached in 2029. Complementation during transition will be carried out through a grant with resources taken from the Energy Development Account (CDE).

Additionally, on December 29, 2022, Homologation Resolution No. 3.169 was disclosed, which published reduction percentages, per distributor, to be applied to the Distribution Systems Usage Tariff (TUSD) and the Energy Tariff (TE) to establish the application tariff used in the billing of consumption associated with the Electric Energy Compensation System (SCEE), within the scope of the transition rule provided for in art. 27 of Federal Law No. 14.300/2022.

Reduction percentages were effective in the period between January 8, 2023 and the final effective date of the corresponding tariff process at the distributor, namely: Neoenergia Pernambuco: 04/28/2023; Neoenergia Coelba and Neoenergia Cosern: 04/21/2023; Neoenergia Elektro: 08/26/2023; and Neoenergia Brasília: 10/21/2023.

On February 7, 2023, ANEEL Regulatory Ordinance No. 1.059/2023 was published, which regulates Federal Law 14.300/2022 and is considered the legal framework for Distributed Micro and Minigeration. Approved

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rules cover, among other aspects, procedures related to charging for the use of the distribution network and the deadline for distributors to carry out system connection works. The main highlights of the regulation include:

- For Group A consumer units, as of January 1, 2024, measurement systems must provide additional functions for measuring voltage levels and continuity indicators,
- Energy surpluses must first be used to reduce consumption at the same consumer unit at different tariff stations, which become energy credits when not used during the same billing cycle.
- Classification of an agent as GD type I (generation together with load) is possible whenever connection is made up until the greater of the period provided for in art. 26 of Federal Law 14.300/2022 or until the deadline provided for in the connection budget. The Law includes the following deadlines: 120 days for distributed microgenerators, regardless of the source; 12 months for solar source minigerators or 30 months for minigerators from other sources.
- For Group B units, the collection of the transportation cost for distributed microgenerators and mini-generators will be required only after the installation of the meter with a generation demand calculation function at the discretion of the distributor. For Group A units, for which meters already include calculation of generation demand, injection charges must be applied starting with the deadline for implementation of the regulation.

Additionally, ANEEL Regulatory Ordinance No. 1.060/2023 was published on February 13, which establishes a means of inserting the cost of tariff benefits for participants in the Electric Energy Compensation System (SCEE) in the Energy Development Account (CDE) and in distributor tariff processes. The regulation improves the Tariff Regulation Procedures (PRORET) to comply with Federal Law 14.300/2022, modifies the means of apportionment of public policy costs and defines new obligations on the part of distributors.

Regulatory Capital Remuneration Fee

On March 25, 2024, ANEEL Order No. 894/2024 was published, which updated amounts for Regulatory Capital Remuneration Fees for Distribution, Transmission and Generation segments, to be applied to processes that will be instructed by the technical areas from March 1, 2024 to February 28, 2025. For distribution, the real rate before taxes totaled 11.61%, for Generation. For Transmission this value totaled 11.43%. The real after-tax rate totaled 7.66% for distributors and 7.54% for generators and transmitters.

Resumption of the Light for All Program

On August 7, 2023, Federal Decree No. 11.628 was published, regarding the resumption of the National Program for Universal Access and Use of Electric Energy - Luz para Todos ('Light for All'). The program is an initiative from the Federal Government through the MME and, during this new phase, will benefit more than 350,000 Brazilian families, reaching a total of 500,000 by 2026, offering electricity to rural populations, especially in the North of the country and in remote regions of the Legal Amazon area.

Additionally, during this stage, new demands for access to electricity may be considered, including from low-income families that, despite being located in municipalities considered to be universalized, do not have access to this service.

National Utility Post Sharing Policy (PNCP)

On September 27, 2023, MCOM/MME Interministry Ordinance No. 10.563 was published, which establishes the National Policy for Utility Pole Sharing (PNCP) - "Legal Utility Poles" between electricity distributors and telecommunications service providers. The PNCP aims to: i) optimize the use of resources and reduce operating costs; ii) encourage the proper use of Utility Poles; iii) reduction of accidents; iv) promoting

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quality services at a lower cost; and v) encouraging the expansion of digital inclusion in remote or rural areas. This ordinance came into force on October 2, 2023.

Extension of Distribution Concessions

As of 2025, contracts for 20 electric power distribution concessions were terminated, the companies of companies were privatized after 1995, under the aegis of the newly enacted Federal Law No. 9.074. There is a legal and contractual provision in place regarding the possibility of extending these contracts, at the discretion of the government, verifying compliance with the appropriate service. In the Neoenergia group, four of the five distributors are among the concessions that will expire over the coming years, respectively: Neoenergia Coelba (2027), Neoenergia Cosern (2027), Neoenergia Elektro (2028) and Neoenergia Pernambuco (2030).

On July 22, 2023, the Ministry of Mines and Energy (MME) published Ordinance No.737/GM/MME, disclosing for public consultation, under process No. 152/2023, Technical Note No. 14/2023/SAER/SE, which presented a proposal for guidelines for the treatment of electricity distribution concessions maturing between 2025 and 2031. After the contributions received from the sector, the MME issued Technical Note No.19/2023/SAER/SE presenting the main conclusions of the process. The topic is still awaiting the publication of a Federal Decree by the MME containing the guidelines to be followed for further regulation by ANEEL.

Offshore Generation Regulations

On 12/07/23, the Federal Senate published Bill No. 5.932/2023, which is intended to promote the development of electricity generation through offshore plants. The Law is expected to be published in 2024.

Methodological Changes in TUST Calculation

Regulatory Ordinance No.1.021/2022 extinguished the transition period provided for in ANEEL Regulatory Ordinance No. 559/2013 ("REN 559") for situations involving recalculation of the Transmission System Usage Tariff

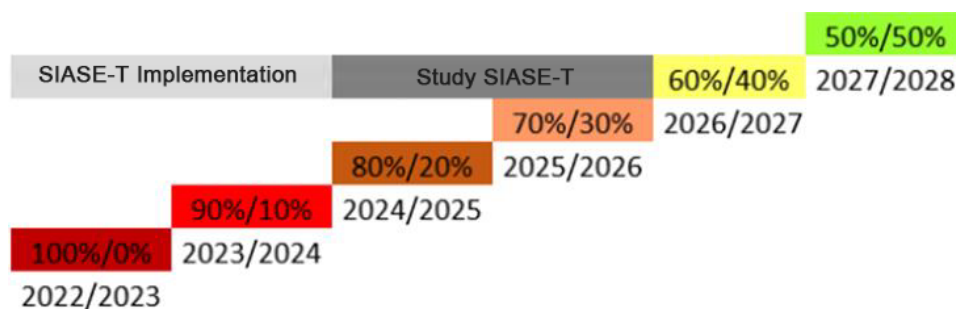
- TUST for generators for which the TUST previously in force had been established based on Regulatory Ordinance No. 267/2007. The transition period was as follows: the TUST applied during the first two tariff cycles after recalculation would be a composition between the previously existing TUST and the new one, gradually increasing the proportion of new TUST in relation to the previous one (one third each year).

As a result, Regulatory Ordinance No. 1.024/2022 established the end of tariff stabilization for generators in parallel with the creation of the Tariff Inclusion Mechanism. This mechanism aims to avoid excessive volatility in annual TUST recalculations at generators. REN 559 provided for the stabilization of TUST for 10 years for generators that commercialized energy within the Regulated Energy Market

- ACR. The new rules provide that generators, regardless of the contracting environment, will be subject to annual recalculation of TUST, which will be limited to a range of variation in relation to the TUST for the previous cycle. It is important to note that projects that have already implemented a stabilized TUST, either for ten tariff cycles or up until the end of the grant, will have their rights preserved, i.e., destabilization and application of inclusion will only occur after the end of the stabilization period in force.

Finally, on September 23, 2022, ANEEL Regulatory Ordinance No. 1.041/2022 was published, as a result of the 3rd phase of Public Consultation No. 39/2021, the objective of which was to improve regulation of the Location Signal for Transmission System Usage Tariffs (TUST) and Distribution System Usage Tariffs for generation plants connected at 88 kV and 138 kV (TUSDg). It was decided to gradually intensify the location signal, over five tariff cycles. The new methodology consists of weighing of the TUST calculated by Alternative 1 (current methodology - dispatch by submarket) and Alternative 2A (dispatch Brazil + demand factor) proposed under the referred to public consultation. This methodology will be applied considering the following transition period:

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During the 2022-23 cycle, TUST is calculated considering 100% Alt. 1 + 0% Alt. 2A. Up until the 2027-28 cycle, weighing of Alt. 2A will be increased by 10% increments. In parallel, the SIASE-T R&D will develop other TUST calculation methodologies, the respective feasibilities of which will be evaluated at a later date. This methodology will be applied to both new and existing generators.

Ordinary Physical Guarantee Review for Lagoa 1 and 2 Wind Power Plants

MME Ordinance No. 416/2015 establishes the procedures and methodologies for the calculation and review of the physical guarantee for wind farms. Based on what was determined under this ordinance, the MME calculates annually, based on verified historical generation, the amount of physical guarantee revised for each wind power plant. The review is applicable whenever the calculated average generation is less than 90% or greater than 105% of the current physical guarantee. Whenever this occurs, the calculated average generation will become the new physical guarantee for the plant effective from the year following the calculation. The MME must publish new physical guarantee values by September 30 of the calculation year. In 2021 and 2022, this deadline was not met due to a discussion regarding consideration of *constrained-off* events due to systemic restrictions (electrical ratio) that began to be formally recognized by ANEEL with the publication of ANEEL Regulatory Ordinance No. 927/2021 (later consolidated through other related regulations in ANEEL Regulatory Ordinance No. 1.030/2022), in order to comply with the provisions of § 5 of art. 6 of Ordinance No. 416/2015. Neoenergia's wind farms were not materially impacted by a *constrained-off*, electrical ratio. Therefore, their physical guarantee would not be impaired by these events.

In 2021, in the absence of a consolidated database for *constrained-off events*, the MME decided to publish revised values exclusively for agents that saw an increase in physical guarantee. In 2022, the MME concluded, based on a technical study promoted by EPE, that the *constrained-off* events occurring during the "definitive period" of Regulatory Ordinance No.1.030/2022 would not impact the result of the physical guarantee review process for any wind power plant.

Through Ordinance No.1.851/SPE/MME, of December 13, 2022, the MME published the revised physical guarantee amounts for wind farms effective as of 2023. During this process, Neoenergia's Lagoa 1 and Lagoa 2 projects had their physical guarantee revised, respectively, from 18.7 average MW to 16.3 average MW (-12.8%) and from 17.5 average MW to 15.6 average MW (-10.9%). However, since these parameters did not comply with the MME's position in 2022, ABEEólica filed an administrative appeal that culminated in the publication, on October 9, 2023, of Ordinance No. 2,634, revoking the physical guarantee reductions promoted by Ordinance No. 1.851/SPE/MME. In the Technical Note that substantiated its decision, the MME also recognized that the calculation methodology dedicated to calculations of *constrained-off* for reimbursement purposes are insufficient for the calculation of physical guarantee. The expectation is that a public discussion on the subject will be initiated and, until the methodology is found to be adequate, there will be no physical guarantee reviews based on verified generation.

2nd Ordinary Physical Guarantee Review of Hydroelectric Power Plants (2nd ROGF)

Federal Decree No. 2.655/1998 determines that the physical guarantee (or guaranteed energy, according to the wording of the Decree) at hydroelectric plants will be reviewed every five years (§ 4 of art. 21), and revisions may not imply a reduction of more than 5% of the current physical guarantee or, in its entirety, 10%

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of the value of the base contained in the respective concession agreement (§ 5 of art. 21). The MME is responsible for defining guidelines and methodology for the review process, with calculations promoted under the EPE (§§ 2 and 3 of Federal Decree no. 5.163/2004). The methodology for calculating the physical guarantee of generation projects is defined in MME Ordinance No. 101/2016. In 2017, the first ordinary review process of the physical guarantee of hydroelectric plants (1st ROGF) took place. As a result, given the 5-year period between reviews, the 2nd ROGF was scheduled for 2022, and new physical guarantee values are to be effective from 2023. For this second process, the MME held two public consultations aimed at discussing the methodology and data used with agents (Public Consultation No. 123/2022 and No. 132/2022). The parameters used to calculate the physical guarantee at hydroelectric plants were defined in Regulatory Ordinance No. 43/GM/MME of 2022. A deadline was also established for the agents to declare the new values of Equivalent Rate of Forced Unavailability - TEIF and Scheduled Unavailability - IP to be used in the review process and, consequently, to become the new reference parameter for plants that make this declaration (Ordinance No. 675/GM/MME of 2022, subsequently revoked, with determination of a new deadline for declaration, by Ordinance No. 705/GM/MME of 2022). All Neoenergia plants declared new TEIF and IP values.

At the end of this process, the MME published Ordinance No. 709/GM/MME of 2022, which presented new physical guarantee values for the plants eligible for review and provided for application of regulatory limits of 5% and 10%. The 2nd ROGF resulted in a total reduction of 1,261.3 average MW (-2.3%) of systemic physical guarantee. The following table presents the new physical guarantee values for the hydroelectric plants in which Neoenergia holds ownership interest:

| Plant | Previous GF (average MW) | FG effective from 2023 (average MW) |
|-------------|--------------------------|-------------------------------------|
| Corumbá III | 49.3 | 47.0 |
| Dardanelos | 154.9 | 147.2 |
| Itapebi | 209.1 | 202.1 |

Notes: The Belo Monte and Baixo Iguaçu hydroelectric plants did not have their physical guarantees reviewed.

Regulated Carbon Market

Climate change is increasingly on the countries' state agenda, both due to current socioeconomic effects and potential long-term impact. Governments have developed and implemented various instruments to achieve the commitments made through multilateral regimes on climate change.

The Emissions Trading System (SCE) refers to a carbon pricing model in which participating agents negotiate Greenhouse Gas (GHG) emissions permits within a regulated environment, with legal certainty, transparency and participation from the private sector, society and academia in the governance structure. For the creation of this market, it is necessary to provide a complete legal and institutional arrangement that guarantees predictability and security in the transactions of the assets that are part of the SCE.

In this context, certain initiatives in the legislative scope gained relevance in 2023, with Bill 412/2022 considered the text currently at the most advanced stage. Substitute to Bill 412/2022 was approved in the Federal Senate on 10/04/2023 and was forwarded to the House of Representatives, where it awaits referral for analysis and voting.

Substitute to Bill 412/2022 is the result of the work of an Interministry Group, coordinated by the Ministry of Finance, and establishes the creation of the Brazilian Greenhouse Gas Emissions Trading System (SBCE), applicable to sources and facilities located in the country's national territory that emit or may emit greenhouse gases, except for primary agricultural production.

Under the SBCE, two types of assets will be traded: Brazilian Emissions Quotas (CTB) and Verified Emissions Reduction or Removal Certificates (RVE). The CTB will be distributed to operators subject to the duty of periodic reconciliation of obligations, free of charge or subject to encumbrance (auction), considering the maximum emission limit defined for each GHG source or installation. RVE are tradable assets, representative of the effective reduction of emissions or removal of greenhouse gases totaling

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1 (one) ton of carbon dioxide equivalent (tCO₂e), following an accredited methodology and registered within the scope of the SBCE.

Governance of the SBCE will be composed of (i) the Interministry Committee on Climate Change, a deliberative body that will establish the general guidelines and approve the National Allocation Plan [for GHG emission permits], (ii) the Management Body, responsible for the regulation, operationalization and inspection of the SBCE, and (iii) the Permanent Technical Advisory Committee, which will perform an advisory function and will be formed by representatives from the Union, the States and sector entities representing regulated operators, academia and civil society, with proven knowledge on the subject.

Installations and sources that emit above 25,000 tCO₂e per year will be subject to SBCE regulation and must carry out periodic reconciliation, i.e., at the end of each commitment period or at a lower frequency defined by the SBCE management body. The regulated operator must hold assets that are part of SBCE in an amount equivalent to emissions incurred during the respective period.

In the event of non-compliance with the rules established by the Management Body, the regulated operator will be subject to penalties, namely, warnings, fines, embargoes, suspension of registration / license, loss of tax incentives, among others.

Green Hydrogen

In August 2021, the Brazilian government launched the Guidelines for the National Hydrogen Program - PNH₂, which was established by the National Energy Policy Council, through Resolution No. 6, of June 23, 2022, with the objective of strengthening the hydrogen market and industry as an energy vector in Brazil.

The PNH₂ is formed by a Steering Committee - coordinated by the Ministry of Mines and Energy and integrated by various government agencies and entities.

In 2022, a Public Consultation (CP MME 147/2022) was opened by the MME to prepare the Triennial Works Plan under the National Hydrogen Program (2023-2025). The final document was published in August 2023, the activities of which described therein are intended to guide actions that must be implemented at the federal level, to promote the development of the hydrogen economy in the country in the coming years.

Throughout 2022 and 2023, several Bills were presented in the Brazilian House of Representatives and the Federal Senate aiming at regulating the subject.

In the Brazilian House of Representatives, the substitute for PL 2.308/2023 was approved in November 2023 and sent to the Senate for analysis and voting.

PL 5816/2023 is being processed in parallel, approved in December/2023 by the Special Committee for the Debate on Public Policies for Green Hydrogen (CEHV), in the Federal Senate.

a. Need for government authorizations to carry out activities and historical relationship with the government in order to obtain such authorizations

In order for the Company's companies to carry out their activities, it is necessary to obtain a series of government authorizations. The main required authorizations are listed below:

Concession

Public Service Concession is defined as the delegation of provision of specific services within the competence of the Union, States or Municipalities established by the corresponding Government through means of a contract. Within the electricity market, the Federal Government will be represented by MME or ANEEL, as a regulatory and supervisory body.

Federal Law No. 8.987, of February 13, 1995, or the Concessions Act, and Federal Law No. 9.074, of July 7, 1995, or Energy Concessions Act, which jointly regulated the provision of services related to energy, for which concessions are granted through bidding processes and formalized

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concession agreements. The Concessions Act establishes, among other aspects, the conditions and obligations that must be fulfilled by the concessionaire during the provision of energy services, in addition to defining the rights of consumers.

The concession agreements signed between the Government (Federal Government) and companies providing energy transmission and distribution services establish clear rules regarding tariffs, regularizations, continuity, safety, timeliness and quality of services and service provided to consumers. In a similar manner, it defines penalties for cases in which ANEEL's inspection body identifies irregularities.

Distribution concession agreements prioritize the market's comprehensive services, without any exclusion of low-income populations and areas of lower population density.

It also provides for the incentive to implement measures to combat energy waste and research aimed at the electricity sector.

Transmission concession agreements include clauses that establish a concession term of 30 years counted from their signature. These clauses establish that the more efficient the companies are in maintenance and operation of transmission facilities, preventing downtime for any reason, the better their revenue will be.

Generation concession contracts must strictly observe the provisions of the contract and related legislation.

Each concession agreement includes specific clauses for each project, such as, for example, the type of concession (which may be of public service or use of public assets), grant date, the capacity granted and a clause that provides for the possibility of extension upon a request from the generator, if there is interest in doing, and at the discretion of the government, which is not defined on a priority basis. Within the legislative framework, there is a succession of several laws, from Federal Laws no. 8.987/1995, no. 9.074/1995, no. 12.783/2013 and 13.360/2016, which provided for rules for granting and extending concessions and permits for public services and other measures.

Penalties and Termination of Concession

If the obligations provided for in the concession agreement are not complied with, based on the laws and rules applicable to the business, ANEEL may impose penalties by initiating punitive administrative proceedings, such as:

- warnings;
- fines for infringement, limited to 2% of the concessionaire's revenue corresponding to the last twelve months prior to the issuance of the Notice of Infraction;
- embargo on the construction of new facilities and equipment;
- restrictions on the operation of existing facilities and equipment;
- temporary suspension of participation in bidding processes for new concessions, which may affect the controlling shareholder, shareholders and subsidiaries, affiliates or related companies under the terms of ANEEL Resolution No. 846/2019;
- ANEEL's intervention in administration of the defaulting concessionaire; and
- forfeiture of the concession;
- Obligation to do; and
- Obligation to refrain from acting.

Penalties that may be imposed in case of violation of these obligations include warnings and impositions of fines, the amount of which may total up to a maximum of 2% of the Company's Net Operating Revenue (ROL) or Permitted Annual Revenue (RAP, for Transmitters that are not in operation) occurring during the last 12 (twelve) months prior to the drawing up of the act, for violation, more percentages for aggravating factors. Percentages for mitigating factors are subsequently reduced.

ANEEL may also intervene in the concession, as provided for in Federal Law No. 12.767, of December 27, 2012, and appoint an intervening party will hold full management powers over the concessionaire's operations and assets and have an exclusive prerogative to call a general meeting in cases it deems appropriate. Once the intervention has been declared and the right to a fair hearing has been assured, ANEEL will initiate, within 30 days, an administrative proceeding to prove the determining causes of the measure and determine responsibilities, which must be completed within a period of up to 1 year.

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ANEEL may also propose to the Federal Government - the declaration of forfeiture of the concession before its end date when, for example, there is non-compliance with legal or contractual obligations. Declaration of forfeiture will be preceded by a Notice (IT) and, if the Company's non-performance is proven, ANEEL may propose declaration of forfeiture of the concession to the Federal Government.

Regarding the indemnity for the reversal of the assets linked to the service, with the advent of Provisional Measure No. 579/2012 (converted into Federal Law No. 12.783/2013), the methodology of the new replacement value ("VNR") began to be adopted by ANEEL, substituting the methodology for the historical cost of assets. Nevertheless, it is not possible to state the methodology that they will be applied by ANEEL for the indemnity upon termination of the Company's concessions and whether the amount of the indemnity will be sufficient to reimburse all investments made by the Company in the concession.

As a result, if any indemnities to be paid by the Government to the Company for these reversals are less than the market value of the reversed assets, such restrictions may significantly decrease amounts that the Company's creditors would receive in the event of liquidation.

Authorizations given to independent electricity producers, which must follow the provisions of Federal Decree 2.003/1996 and authorizing acts, are also subject to compliance with specific regulations, inspections and penalties imposed by ANEEL.

In 2016, ANEEL made adjustments to distributor concession contracts, highlighting the following aspects. However, those that hold a current contract, do not have an obligation to carry out the amendment.

a) Concession Area Grouping

Regulatory Ordinance No. 1.003/2022 regulated criteria for concession areas served by distributors subject to common corporate control to be grouped, pursuant to Federal Law No. 9.074, of July 7, 1995, with the unification of the respective contractual terms, and the tariff treatment in the new concession area, as well as unification of the respective contractual terms, upon a request being sent to ANEEL by August 31 of the year prior to the effective grouping. The Ordinance presented characteristics of the concessions that will be grouped, the operation chosen for the corporate reorganization and a justification for the grouping regarding its operational and economic rationality. ANEEL will resolve on unification as of January 1 of the year following the request. This resolution also defines that the base date for adjustments and revisions of the grouped concessionaire will be the base date for the most recent tariff process provided for among the original concessionaires during the first year of the grouping.

b) Amendment to the Concession Agreement

In August 2016, ANEEL published Order No. 2.194/2016 under which it approved the draft amendment to the distribution concession agreement, of an optional nature, for concessionaires for which agreements were not extended under the terms of Law No. 12.783/2013. The agency's intent was to make improvements to the rule to make it possible for distributors that have not yet had their concessions extended to sign a new model for concession agreements. Distributors that fulfill these conditions may fully adhere to the new contract model, an instrument that may include a new date for carrying out tariff processes, which must be the subject of a specific public hearing for each concessionaire.

Distributors that have already signed the amendment to the concession agreement, Regulatory Ordinance No. 747/2016, published in December 2016, established criteria for limiting the distribution of dividends and payment of interest on equity due to the violation of continuity indicators, since the amendment includes clauses related to the restriction of earnings.

Additionally, ANEEL published resolution 835/2018, which provides for changes to REN 716/2016, regarding the grouping of concession areas served by electric power distribution concessionaires subject to common corporate control and tariff treatment in the new concession area.

Economic-Financial Balance

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According to the Federal Constitution and the Concessions Act, public service concessionaires are guaranteed a balance between costs and revenues throughout the term of the concession. This principle is known as economic-financial balance.

The main instrument for maintaining economic-financial balance is the alteration, whether positive or negative, of the tariffs for public electricity services, through annual tariff adjustments, ordinary revisions every four or five years and special revisions made at any time, provided that the imbalance is proven. Such processes are conducted by ANEEL, which, at the end of the process, proceeds with approval of the tariffs for the maintenance of the economic-financial balance or not.

Environmental licenses in distribution

Considering the essential nature of complying with environmental legislation, the Concessionaire may, depending on the voltage, extent and location, require, for the implementation of its projects, a request for Environmental Licenses and/or Authorizations, which are issued by the various competent bodies, at the municipal, state and federal levels, in order to ensure that all activities and projects are in compliance with legislation.

The licensing process for projects potentially causing environmental impacts is initially defined by the location, using Complementary Law 140/2011 as a guide for the attribution of the competent sphere for conducting the licensing municipality, state or union. To define the licensing entity, the specific legislation is used, which for the most part, with the exception of federal licensing, is consistent with the same principle for classifying a project in the face of whether licensing is needed.

As a result, it is a point of agreement for the concessionaire, that the framework according to Decree 14.024/12, approving the regulation of Federal Law 14.431/10 and 11.612/2009, and in Group E2.3 of its Single Annex, introduce the typology and size of projects subject to environmental licensing:

| CODE | TYPOLOGY | UNIT OF MEASUREMENT | SIZE | POTENTIAL POLLUTER |
|------|---|---------------------|---|--------------------|
| E2.3 | Construction of Distribution Lines Electricity > 69 Kv | Extension (Km) | Small >20 < 150 Medium >= 150 <750 Large >= 750 | M |

13.8 kV and 34.5 kV projects are exempt from licensing while 69 kV and 138 kV projects are subject to licensing when they present an extension greater than 20 km. Depending on environmental authorization, there may be a need for vegetation suppression and or other intervention that results in impact to protected areas or assets.

Taking the same legislation into account, electric power distribution projects subject to environmental licensing are, according to Art. 110 classified under classes 01 and 02, which characterizes them as subject only to Unified Licensing and integrates the phases of environmental feasibility, implementation and operation of the enterprise.

The licensing process is part of the Companies' routine, under which deadlines and renewal of documentation are periodically monitored, when necessary. To guarantee more effective results, the Company maintains a management system that allows for the control of licenses and/or other legal acts, as well as the conditions and actions needed to meet them.

Environmental licenses in generation and transmission

The environmental licensing process in Brazil was established under the National Environmental Policy in order to evaluate the implementation of activities that cause changes in the environment. The licensing process is conducted by the competent Environmental Agency, which evaluates projects' environmental viability.

1.6 Relevant effects of state regulations

Licensing for the construction and operation of power plants, substations and transmission lines is divided into 3 stages:

- Preliminary License (LP) - attests to the project's environmental viability. In order to obtain an LP, which in most cases is applicable to the Issuer's business activities, it is necessary to prepare an Environmental Impact Study (EIA) that evaluates the project, its location, its impacts and proposes measures for its treatment.
- Installation License (LI) - authorizes the start of works. After receiving the Preliminary License, a Basic Environmental Project (PBA) must be prepared, which details the execution plan for environmental programs provided for in the EIA and compliance with the requirements established by the Environmental Agency.
- Operating License (LO) - authorizes operation of the project. Once works are completed, a report is prepared that proves completion of the environmental programs planned to reduce impacts or improve environmental quality in the region. After delivery of this report, the Environmental Agency conducts an inspection to evaluate execution of the programs provided for in the previous phases and establishes programs or activities that must be executed during operation of the project.

After commissioning, environmental permits must be renewed periodically. In the case of operating licenses, Resolution from the National Environmental Council ("CONAMA") No. 237/1997 and Complementary Law No. 1440/2011 determine that renewal must be requested at least 120 days before the expiration of the validity period, so that it is automatically extended until a definitive manifestation is received from the competent environmental agency regarding the request for revalidation. When mandatory, the absence of an environmental license or non-compliance with its conditions, regardless of whether or not activities are causing effective damage to the environment, will subject the concessionaire or permit holder to administrative sanctions that may culminate in fines of R\$500.00 to R\$10,000,000.00 in addition to criminal liability. Fines, embargo penalties, total or partial suspension of activities, demolition, in addition to the duty to repair any environmental damage, among others, must also be considered. It is important to note that these penalties are also applicable if the concessionaire or permit holder fails to meet conditions established in the respective environmental licenses.

Delays or refusals, on the part of the licensing environmental agencies, in the issuance or renewal of these licenses, as well as the impossibility of meeting requirements established by environmental agencies during the course of the environmental licensing process, may harm, or even prevent, depending on the specific case, installation and maintenance of projects.

Other Environmental Authorizations

In addition to environmental licensing, Brazilian legislation requires that other specific authorizations be obtained for certain activities, such as: (i) authorizations for vegetation suppression; (ii) authorization for the use of hazardous products; (iii) neighborhood impact study to evaluate use of the area, air quality and other aspects; and (iv) grants for the use of water resources, in the event that water is withdrawn (by artesian or surface wells) and effluent discharge into bodies of water. The implantation of projected objects in airspaces, for example for the implantation of wind turbines and transmission towers, may also be subject to authorization from the Air Force Command - COMAER. Failure to obtain such authorizations and grants, as well as the absence of preparation of such studies, may subject the Company to the penalties involving a warning, fine, embargo and prohibition of activities, according to the seriousness of the infraction, in addition to the duty to repair environmental damages, if applicable.

b. main aspects related to compliance with legal and regulatory obligations linked to environmental and social issues on the part of the issuer

During the fulfillment of social interest as defined under Bylaws, a sustainable development strategy must be implemented that favors the "creation of sustainable value" through the development of the activities included in its corporate purpose, taking into account

1.6 Relevant effects of state regulations

Interest Groups related to its business activity and its institutional reality. For such purposes, it must be taken into account that the Company's fundamental standard provides for the implementation of a sustainable development strategy that includes all Interest Groups in Social Dividends generated during activities, sharing the value created with these groups.

In compliance with the statutory mandate imposed by the Company's shareholders, its Board of Directors developed a strategy aimed at creating value in a sustainable manner, seeking to: (i) provide quality services through the use of energy sources that are respectful of the environment, (ii) take advantage of the opportunities offered by the knowledge economy, and (iii) commit to the SDGs, especially in relation to objectives seven and thirteen, regarding the supply of affordable and non-polluting energy and the fight against climate change, respectively. For this purposes, the Group provides the following innovations; seeking out of new investments; promoting more efficient, sustainable and clean technologies; promoting growth and developing the talent and technical and social capacities of its professionals; works for people's safety and energy supply and striving to build a successful business project together with all participants in its value chain, sharing the achievements achieved with Interest Groups. In particular, the Company's sustainable development strategy ensures the achievement of the following objectives, using the principles included in the SDGs as a reference:

- a) driving fulfillment of the Company's Purpose: to continue building, every day and in a collaborative manner, a healthier and more accessible electric energy model; and promoting the Group's three corporate values (sustainable energy, integrating and driving forces);
- b) promoting the participation, in the Company's business projects, of all Interest Groups, through the social dividend generated;
- c) favoring the achievement of the Group's strategic objectives, in order to offer a safe, reliable, and quality energy supply that respects the environment;
- d) improving the Group's competitiveness through the use of management practices based on innovation; development of professional relationships based on diversity, inclusion and a sense of belonging; the management of people that promotes equal opportunities and non-discrimination; productivity; profitability; efficiency; and sustainability;
- e) responsibly managing risks and opportunities, maximizing the positive impacts of its activity in the different territories in which the Group operates, and minimizing, as far as possible, negative impacts, moving away from short-term approaches or strategies that do not adequately consider the interests of all Interest Groups;
- f) fostering a culture of ethical behavior and increasing corporate transparency in order to generate credibility and trust in Interest Groups, which includes society in general;
- g) promoting relationships of trust with all Interest Groups, responding in a balanced and integrative manner to all groups and devoting special attention to local communities, in order to gather their views and expectations on possible relevant issues and thus be able to take them into account;
- h) contributing to recognition of the Group and to improvement of its reputation; and
- i) fostering information and communication in the different communities in which the Group operates, so that the Company is conceived as a suitable area for professional development from the point of view of its commitment to diversity and inclusion.

The creation of sustainable and shared value is the fundamental principle that must govern the Group's policies, strategy and operations, and supports the equitable retribution of all collectives that contribute to the success of the Group's business activities, including the social return on new investments and the generation of jobs and wealth for society, with a long-term vision, in search of a better future without compromising results. The Company's fundamental principles of action are developed under its Sustainable Management Policy and are summarized in the following section: a) develop a business model based on environmentally sustainable, economically viable and socially inclusive models; b) establish instruments to strengthen the competitiveness of energy products supplied

1.6 Relevant effects of state regulations

through efficiency in the processes of generation, storage, transportation, distribution and commercialization of energy. The Company therefore pays special attention to providing an excellent level of management with regards to its processes and resources, using instruments developed under its Quality Policy; c) implementing measures aimed at ensuring a high quality of services and the safe and reliable supply of energy products; d) promoting the reduction of environmental impacts in all activities performed by the Group striving to promote the rational and sustainable use of water; participating in the fight against climate change and the development of clean energies that contribute to the decarbonization of the economy, preventing and/or minimizing contaminant emissions; and improving the circularity of its activities and those of its suppliers; e) driving the responsible use of energy and the sustainable use of natural resources, promoting the minimization of impacts in line with the provisions of the Company's environmental policies and citizenship awareness regarding the efficient consumption of products and services; and f) Strengthening the social dimension of the Group's activities and, in particular, respect for human rights as established by the Human Rights Policy. The Group strives to improve the quality of life of individuals present in the communities in which it operates, promoting access to energy supply, paying special attention to economically disadvantaged customers or those in any other vulnerable situation.

Environmental Liability

Environmental liability may occur in three diverse and independent spheres: (i) administrative; (ii) civil; and (iii) criminal.

The three spheres of responsibility mentioned above are "diverse and independent" since, on the one hand, a single action from an economic agent can generate environmental responsibility at the three levels, with the application of sanctions across three different spheres.

On the other hand, the absence of liability in one of these spheres does not necessarily exempt the agent from liability in the others.

(i) Administrative Liability

With regard to administrative liability, any act or omission that violates legal rules for the use, enjoyment, promotion, protection and recovery of the environment is considered an administrative environmental infraction.

According to Brazilian legislation (Federal Decree No. 6.514/2008), administrative infractions are punishable with: a warning; simple fine in the amount of up to R\$50 million; daily fine; seizure of the products and by-products subject to the infraction, instruments, equipment or vehicles of any nature used in the infraction; destruction or rendering of the product unusable; suspension of sale and manufacture of the product; embargo for works or activity and their respective areas; demolition of works; partial or total suspension of activities; and restriction of rights.

(ii) Civil Liability

Objective civil liability for damages caused to the environment and third parties is provided for in articles 3, 10 and 14 of Federal Law No. 6.938/1981, as well as in paragraph 3 of art. 225 of the Federal Constitution of 1988.

Characterization of environmental civil liability as objective means that it is attribution to an economic agent depends only on the finding that an act or omission generated damage to the environment (causal link), regardless of the verification of fault (negligence, malpractice or recklessness) or intent of the agent. As a result, environmental civil liability is attributed, in principle, to the person responsible, whether directly or indirectly, for the activity causing environmental degradation (art. 3, IV, of Federal Law No. 6.938/1981).

Additionally, environmental civil liability involves joint and several liability among agents causing environmental damage. According to the theory of joint and several liability, one agent may be held liable for environmental damage

1.6 Relevant effects of state regulations

in full, assuming responsible for an act of recourse against other causes of damage, based on the principles that govern Brazilian environmental law.

As a result, both potentially polluting activities developed directly by the Company and its subsidiaries, as well as the contracting of third parties to carry out any service as part of projects, including, for example, the suppression of vegetation, the carrying out of earthworks and the treatment and final disposal of solid waste, do not exempt the Company and its subsidiaries from liability for any environmental damage caused by the contracted third parties, if they do not perform their activities in accordance with environmental standards.

Additionally, the Environmental Crimes Act provides for the possibility of disregarding legal personality, in relation to the legal entity causing the environmental infraction, whenever this is an obstacle to providing compensation for damages caused to the environment.

(iii) Criminal Liability

Criminal liability for damage to the environment in Brazil is based on Federal Law 9.605/98, which is known as the Environmental Crimes Act, which regulated article 225, §3, of the Federal Constitution of 1988.

The Environmental Crimes Act elects as responsible for conduct characterized as criminal those that in any way contribute to its practice. Each party is penalized to the extent of their guilt. Corporate officers, administrators and other individuals who act as agents or attorneys-in-fact of the Company, and contribute to the practice of environmental crimes attributed are subject to restrictive penalties of rights and deprivation of liberty.

This Law also provides for the liability of the legal entity, which will remain in place if the infraction is committed (i) by decision of its legal or contractual representative, or its administrative body, (ii) in the interest or benefit of the legal entity it represents.

The liability of the legal entity does not exclude that of individuals, defendants, co-defendants or participants, which often extends the responsibility of such acts to the members of the legal entities that have participated in such decisions or have been omissive when they could avoid the losses arising from them.

In relation to legal entities, the Environmental Crimes Act provides for the following possible penalties: I - fines; II - restriction of rights (such as: a. partial or total suspension of activities; b. temporary prohibition of establishment, work or activity; c. prohibition of contracting with the Government, as well as obtaining subsidies, grants or donations from the Government); and/or III - provision of services to the community (such as: a. costing of environmental programs and projects; b. execution of works for the recovery of degraded areas; c. maintenance of public spaces; d. contributions to public environmental or cultural entities).

c. Dependence on patents, trademarks, licenses, concessions, franchises, royalties relevant to the development of activities

In Brazil, ownership of a trademark is acquired exclusively through registration validly issued by the National Industrial Property Institute ("INPI"), the body responsible for the registration of trademarks and patents, and the holder is assured its exclusive use of the trademark throughout Brazil's national territory for a determined period of ten years, subject to successive renewals. During the registration process, the applicant is only given an expectation of ownership of the filed trademarks applied for the identification of their products or services.

Currently, the Issuer holds dozens of trademarks registered or in the process of registration in Brazil with the INPI, in the company's name or in the name of its subsidiaries and branches, such as "COELBA", "COSERN", "ELECTRO", "NC ENERGIA", "TERMOPE" and "ITAPEBI", which are very relevant to its activities. The Issuer also holds several relevant domain names associated with such trademarks, as well as certain patents, industrial design and computer programs. Among the Issuer's computer programs, the following may be highlighted: (i) GSE - REGISTRATION, a database system in which all elements of the distribution network maintained by Neoenergia Coelba, Cosern and Pernambuco are stored,

1.6 Relevant effects of state regulations

which include transformers, switches, circuit breakers, substations, among others; (ii) GSE-OPERAÇÃO, a system responsible for controlling operations and occurrences of power interruption, whether planned or emergency, of the electrical system at Neoenergia Pernambuco, COELBA and COSERN; and (iii) GSE - PROJETOS, a system responsible for the registration of all expansion and maintenance projects within the electrical system comprising the distribution network of Neoenergia Pernambuco, COELBA and COSERN. The Neoenergia Group's Distributors (COELBA, PERNAMBUCO, COSERN and Elektro) have initiated a project aimed at replacing the Operation module with a market tool. The project is expected to be completed in 2024.

d. financial contributions, indicating respective amounts, made directly or through third parties:

- i. in favor of holders of political office or candidates**
- ii. in favor of political parties**
- iii. to fund the exercise of influence in public policy decisions, notably in the content of regulatory acts**

Through express prohibition of its Code of Ethics, the Company has not made or not does it make financial contributions, either directly or through third parties, in favor of elected officials or candidates for political positions and in favor of political parties. The Company also does not fund the exercise of influence activities in public policy decisions, which is known as lobbying.

1.7 Relevant revenues in the issuer's home country and overseas

1.7. In relation to the countries from which the issuer obtains relevant revenue, identify:

a. revenue from customers assigned to the issuer's host country and their share of the issuer's total net revenue

During the last three fiscal years, the Issuer's revenue was 100% attributed to Brazil, the Issuer's home country, as shown below:

| Revenue | Fiscal year ending in: | | |
|--|------------------------|------------|------------|
| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
| Net Revenue from customers assigned to the Issuer's home country (R\$ Million) | 42,388 | 40,822 | 41,120 |
| Share in the issuer's total net revenue (%) | 100% | 100% | 100% |

Source: DFP

b. revenue from customers assigned to each foreign country and their share of the issuer's total net revenue

Not applicable. During the last three fiscal years, there was no revenue obtained from foreign countries.

1.8 Relevant effects of foreign regulations

1.8. In relation to the foreign countries disclosed in item 1.7, describe relevant impacts arising from the regulations of these countries on the issuer's business

Not applicable. The Issuer is not subject to any foreign regulation of its activities.

1.9 Social environmental and corporate governance (ESG) information

1.9. With regards to environmental, social and corporate governance (ESG), indicate:

whether the issuer discloses ESG information in an annual report or other specific document for this purpose

Neoenergia's performance with regards to ESG-related aspects is published annually in its Annual Sustainability Report. The content of the document includes results for financial and non-financial dimensions (including ESG), Environmental, Social and Governance, as well as the risks and opportunities mapped and considered to be of interest to shareholders and other stakeholders.

a. the methodology or standard followed in preparing report or document

Since 2010, the Annual Sustainability Report has been published in accordance with the standards from the Global Reporting Initiative (GRI), in addition to following the Socio-environmental and Economic-Financial Report Preparation Manual from the National Electric Energy Agency (Aneel). In 2020, it began to consider guidelines from the International Integrated Reporting Council (IIRC) and Sustainability Accounting Standards (SASB) for the electricity sector, as well as requirements under the Dow Jones Sustainability Index (DJSI). The document added, in 2021, recommendations from the Task Force on Climate-Related Financial Disclosure (TCFD). The report also adheres to commitments made to the Global Compact and the United Nations' (UN) Sustainable Development Goals (SDGs).

b. whether that report or document is audited or reviewed by an independent entity, identifying the entity in question, if applicable

Socio-environmental and governance information is consolidated under the Group's indicator management system, based on corporate procedures, environmental and quality standards and certifications. The report is verified through internal audits and audited by an independent entity. The most recent document dated 2022 was certified by KPMG Assessores. It was also certified through internal controls and approved by the Executive Board, Sustainability Committee, Audit Committee and Board of Directors. The Sustainability Committee analyzes the report within the scope of its authorizations and verifies whether the content of Non-Financial Information adheres to the Company's Sustainable Development strategy.

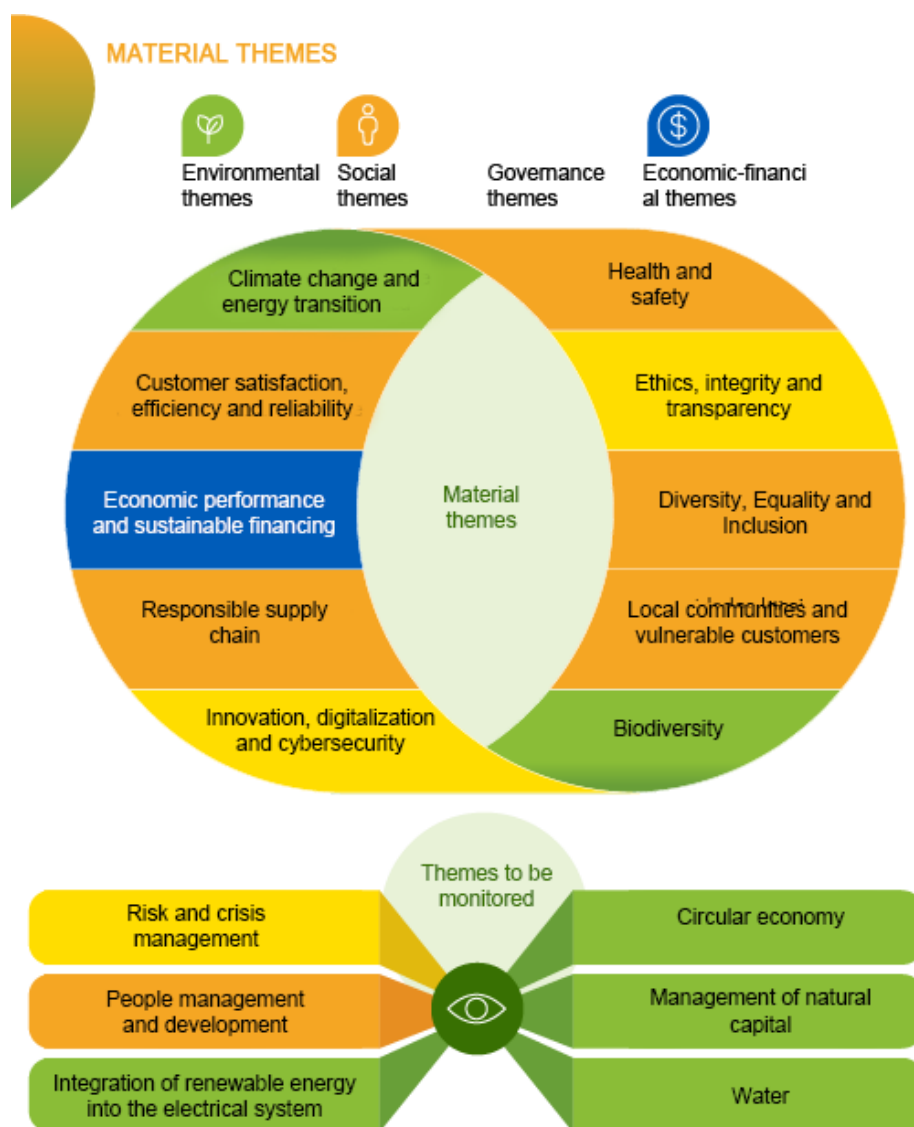
c. the page on the world wide web where the report or document can be found

[Neoenergia Reports - Neoenergia](#)

d. whether the report or document produced considers the disclosure of a materiality matrix and ESG key performance indicators, and material indicators for the issuer

The topics addressed in the Annual Sustainability Report adhere to results of the materiality process carried out in 2022 to identify priority topics for Neoenergia's sustainability management. These efforts were based on guidelines under the Global Reporting Initiative (GRI), the AA1000 standard (Accountability 1000) and the recommendations contained in S&P Global's Corporate Sustainability Assessment (CSA) as part of the Dow Jones Sustainability Index (DJSI). The process also included the concepts of double and dynamic materiality, which depends on active listening with interest groups and considers the manner in which current and future issues may become relevant to the company. Prior identification of themes follows stages of work that included sector benchmarking, a survey of aspects prioritized by experts from reference organizations in sustainability, business strategy, internal and external commitments assumed by Neoenergia, as well as topics considered by the company's main controlling shareholder, Iberdrola.

1.9 Social environmental and corporate governance (ESG) information



PRIORITY MATERIAL THEMES AND ESG INDICATORS

| | |
|---|---|
| Health and Safety | Management of material theme: 303-3; Health and safety (403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10); Energy sectors (ex-EU16, E18); Customer health and safety (416-1 and 416-2); Energy sector (EU25) |
| Ethics, Integrity and Transparency | Management of material theme: 303-3; Compliance with laws and regulations (2-27); Anti-corruption (205-1 to 205-3); Antitrust practices (206-1); Public policies (415-1); Human rights assessment (412-2 and 412-3) |
| Diversity, Equality and Inclusion | Management of material theme: 303-3; Diversity and equal opportunities (405-1 and 405-2); Non-discrimination (406-1); Training and education (404-1, 404-3) |

1.9 Social environmental and corporate governance (ESG) information

| | |
|--|---|
| Local Communities and Vulnerable Customers | Management of material theme: 303-3; Indirect economic impacts (203-1, 203-2,); Local communities (413-1, 413-2); Energy sectors (ex-EU19, ex-EU20, EU22, ex-EU23, ex-EU24, EU26) |
| Biodiversity | Management of material theme: 303-3; Biodiversity (304-1, 304-2, 304-3, 304-4); Energy sector (EU13) |
| Innovation, Digitalization and Cybersecurity | Management of material theme: 303-3; R&D sector indicator (EU8) |
| Responsible Supply Chain | Management of material theme: 303-3; Value chain (2-6); Purchasing practices (204-1); Environmental and social assessment of suppliers (308-1, 414-1); Human rights assessment (412-3); Child labor (408-1); Forced labor (409-1) |
| Economic Performance and Sustainable Financing | Management of material theme: 303-3; Economic performance (201-1 to 201-4); Taxes (207-1 to 207-4) |
| Customer Satisfaction, Efficiency and Reliability | Management of material theme: 303-3; Stakeholder engagement (2-29); Customer privacy (418-1); Marketing and labeling (417-1 to 417-3); Energy sectors (EU4, Ex-Eu6, EU11, ex-EU21, EU27, EU28, EU29, EU30) |
| Climate Change and Energy Transition | Management of material theme: 303-3; Climate change (201-2); Energy (302-1, 302-3, 302-4, 302-5); Emissions (305-1, 305-2, 305-3, 305-4, 305-7); Energy sectors (EU1, EU2, EU3, EU10, EU11, EU12, EU30) |

e. whether the report or document considers Sustainable Development Goals (SDGs) established by the United Nations and SDGs relevant to the issuer's business

The Report considers the company's commitment to the SDGs. Neoenergia linked its business and sustainability strategy to the Global Compact Principles and the Sustainable Development Goals (SDGs), both of which are initiatives from the United Nations (UN) which engage companies under an agenda to eradicate poverty, promote prosperity and well-being for all and protect the environment. Decision-making processes are guided by the SDGs, the principles of which relate to the group's performance and daily work, rejecting actions that transgress and/or hinder upon these principles. The main focus of the actions centers SDGs 7 (clean and affordable energy) and 13 (global action against climate change), which are intrinsically related to the electricity sector. There is also a commitment made to remaining objectives that directly contribute to the sustainable management of business: drinking water and sanitation (SDG 6), industry, innovation and infrastructure (SDG 9), life on earth (SDG 15) and partnerships and means of implementation (SDG 17). These objectives are correlated with the main topics covered in the report and that were considered relevant to Neoenergia's sustainability management.

f. whether the report or document considers recommendations of the Task Force for Financial Disclosures Related to Climate Change (TCFD) or recommendations of financial disclosures from other recognized entities that are related to climate issues

1.9 Social environmental and corporate governance (ESG) information

The Annual Sustainability Report has sought since 2021 to meet the recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD).

- g. if the issuer carries out inventories of greenhouse gas emissions, indicating, if applicable, the scope of inventoried emissions and the page on the world wide web where additional information can be found**

The company releases a greenhouse gas inventory annually. Inventories for 2020, 2021 and 2022 obtained the Gold Seal under the Brazilian GHG Protocol Program. Documents are independently audited, with transparent information provided that demonstrates The Group's strategy aimed at decarbonizing the economy made available on the company's website:

[Greenhouse Gas Inventory - Neoenergia](#)

- h. explanation from issuer on the following conduct, if applicable**
- i. non-disclosure of ESG information**
 - ii. failure to adopt a materiality matrix**
 - iii. failure to adopt key ESG performance indicators**
 - iv. failure to conduct an audit or review of the ESG information disclosed**
 - v. failure to consider SDGs or adopt recommendations related to climate issues, issued by the TCFD or other recognized entities, under ESG information disclosed**
 - vi. failure to carry out inventories for greenhouse gas emissions**

Not applicable.

1.10 Information on government-controlled (private) companies

1.10. Indicate whether the issuer is a government-controlled company:

a. public interest that justified its creation;

b. issuer performance in compliance with public policies, including universalization targets, indicating:

- **government programs executed during the previous fiscal year, those defined for the current fiscal year, and those planned for upcoming fiscal years, criteria adopted by the issuer to classify this performance as being developed to meet the public interest indicated in item "a"**
- **regarding the public policies referred to above, investments made, costs incurred and the origin of the funds involved - company cash generation, transfer of public funds and financing, including sources of funding and conditions**
- **estimate of impacts of the public policies referred to above on the issuer's financial performance or declaration that no analysis of the financial impact of the public policies referred to above has been carried out**

c. pricing process and rules applicable to tariff fixing

Not applicable. The issuer is not a government-controlled private company.

1.11 Acquisition or sale of relevant assets

1.11 - Indicate the acquisition or sale of any relevant asset that does not constitute normal operation under the issuer's business activities

Not applicable. During the current fiscal year, there was no sale or acquisition of relevant assets made outside the normal operation in the Company's business.

1.12 Corporate operations/Capital increase or reduction

1.12. Indicate mergers, spin-off, incorporation, incorporation of shares, capital increase or reduction involving the issuer and the documents in which more detailed information can be found.

On September 26, 2023, a transaction was finalized (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate simplification and consolidation of results to the respective Controlling Companies, after compliance with certain conditions precedent, including Approval from the Administrative Economic Defense Council (CADE) and the National Electric Energy Agency (ANEEL), consent from creditors, reorganization within the Eletrobras group through which Eletronorte became the sole holder of ownership interest in Eletronorte, and the observance of preemptive rights held by third parties. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now hold the following ownership interests: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and (iii) 90.18% of Afluenta Transmissão de Energia (previously held 90.13%). With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants ("Purchase and Sale Agreement"), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. ("Baguari Energia") by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), of finalization of the transaction was provided on October 17, 2023.

On September 29, 2023, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that it had successfully finalized the sale to Warrington Investment Pte. of shares representing 50% (fifty percent) of the share capital of Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão"), a holding company holding 100% (one hundred percent) of the share capital of the 8 (eight) public service transmission concessionaires in operation identified below to Warrington Investment Pte .Ltd. ("Warrington"): Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SE Narandiba and Neoenergia Rio Formoso ("Transaction"), as holder of the remaining 50% (fifty percent) of Neoenergia Transmissão's share capital. The Company therefore wishes to inform that, after verifying compliance with the conditions precedent established in the relevant Share Purchase Agreement and Other Covenants, entered into on April 25, 2023, the necessary measures were taken to implement the transaction, including the signing of a Shareholders' Agreement between the Company and Warrington, to regulate the terms and conditions of the relationship between the shareholders, aligning the means of organization, management and governance of Neoenergia Transmissão and its subsidiaries.

On March 13, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors approved the launch of a public offering for the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Cosern's registration from issuer Category A to Category B ("Registration Conversion OPA" or "OPA"). The application for registration of the OPA was submitted to CVM and B3 S.A. - Brasil, Bolsa, Balcão, accompanied by a draft of the OPA Notice. Registration Conversion Offer is intended for use in the acquisition of up to the entirety of all outstanding shares issued by Neoenergia Cosern, representing approximately 6.89% of the total shares issued by Neoenergia Cosern and will be launched at the price of R\$13.73 (thirteen reais and seventy-three centavos) per ON; R\$15.10 (fifteen reais and ten centavos) per PNA and R\$15.10 (fifteen reais and ten centavos) per GNP, to be paid in national currency to shareholders adhering to the Registration Conversion Offer. The launch of the OPA and its effectiveness are subject to registration with the CVM and B3.

On March 28, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e->

1.12 Corporate operations/Capital increase or reduction

informing its shareholders and the market in general that Neoenergia Cosern received a request for the convening of a special meeting from a shareholder holding more than 10% of outstanding shares, pursuant to art. 4-A of Federal Law No. 6.404/76, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of issued shares of common stock and classes "A" and "B" shares of preferred stock ("Request for Call of Meeting"), within the scope of the public offering for the acquisition of shares announced by Neoenergia, aiming at the conversion of registration of Neoenergia Cosern from a publicly-held company category "A" to "B" ("OPA"). Neoenergia Cosern's Board of Directors will meet in a timely manner to consider the Request for Call of Meeting received and deliberate on the matter. As a result of the Request for Call of a special meeting formulated, the process of registering the OPA before the CVM was suspended, pursuant to art. 28, item I, of CVM Resolution No. 85/22.

On April 4, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e->) informing its shareholders and the market in general that Neoenergia Cosern's Board of Directors had met and approved the convening of a special meeting of shareholders holding outstanding shares, pursuant to art. 4-A of Federal Law no. 6.404/76 and art. 28 of CVM Resolution No. 85/22, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of shares of common stock and classes "A" and "B" shares of preferred stock issued by Neoenergia Cosern ("Special Meeting" and "New Report"), within the scope of the public offering for the acquisition of shares announced by Neoenergia aiming at the conversion of Neoenergia Cosern's registration as a publicly-held company category "A" to "B" ("OPA"). The Special Meeting was called in response to a request made by the minority shareholder Uptick Participações S.A., holder of more than 10% of Neoenergia Cosern's outstanding shares, pursuant to art. 4-A of Federal Law no. 6.404/76 ("Request for Call of Meeting").

On April 29, 2024, Companhia Energética do Rio Grande do Norte - COSERN published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing the results of the Special Meeting held exclusively in person at COSERN's headquarters. Uptick Participações S.A., the only minority shareholder holding outstanding shares present at the Special Meeting, approved the new valuation to be carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda., to determine the value of the Company's shares for the purposes of the OPA.

On May 31, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (HYPERLINK "<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>"<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors met and decided to proceed with the OPA at the new price determined in the New Appraisal Report carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda.

On August 21, 2024, Neoenergia acquired 8,193,221 ONs, 1,325,007 PNAs and 1,186,304 PNBs, representing 6.37% of the share capital of Companhia Energética do Rio Grande do Norte - COSERN, through a Public Offer of Shares for Conversion of Registration and in an auction held at B3.

On August 29, 2024, the Brazilian Securities and Exchange Commission approved the conversion of Companhia Energética do Rio Grande do Norte - COSERN's registration to Category B.

As provided in the Public Offer Notice of the Conversion of Registration, the Extraordinary General Meeting held on September 16, 2024 approved the redemption and cancellation of all the shares issued by Neoenergia COSERN that remained outstanding after the auction of the OPA for Conversion of Registration, totaling 654,410 ONs, 173,920 PNAs and 80,978 PNBs issued by Neoenergia COSERN, representing 0.54% of its total share capital.

1.13 Shareholders' agreements

1.13. - Indicate the execution, termination or modification of shareholders' agreements and the documents in which more detailed information can be found

The Company's shareholders' agreement was entered into on June 7, 2017 and became effective as of August 24, 2017, as amended, respectively, on November 1, 2017, June 9, 2020 and April 9, 2021. The agreement is currently in force between Iberdrola Energia S.A. and Caixa de Previdência dos Funcionários do Banco do Brasil ("Previ"), with Neoenergia acting as consenting intervening party.

Neoenergia's Shareholders' Agreement is filed at its headquarters, on the IR website (<https://ri.neoenergia.com/governanca/acordo-de-acionistas>) and at the Brazilian Securities and Exchange Commission ("CVM").

1.14 Significant changes in business conduct

1.14 - Indicate significant changes in the manner in which the issuer conducts business

Not applicable. There was no significant change in the manner in which the Company's business was conducted.

1.15 Material contracts entered into by the issuer and its subsidiaries**1. 15 - Material Contracts Entered into by the Issuer and its Subsidiaries Not Directly Related To Its Operating Activities**

Not applicable, given that the Company has not entered into contracts unrelated to its operating activities.

1.16 Other relevant information

1. 16 - Additional relevant information

Subject to specific obligations arising from privatization notices

The Company acquired its distributors through privatizations conducted by the respective State Governments and the Federal District, whose notices may have provided for special obligations that must be observed by these companies even after privatization. These obligations may include, in some cases, the maintenance of members representing employees on the Board of Directors of these companies, the maintenance of social benefits, health plans and pension benefit plans acquired by employees prior to privatization, the assumption of liabilities for actuarial liabilities of related social security foundations, minimum social investment obligations defined by the State Government and the promotion of the installation of generation plants in the territory of the State.

On December 4, 2020, Neoenergia, through its subsidiary Bahia Geração de Energia S.A. ("Bahia PCH III"), was the winner of Auction No. 01/2020-CEB-D, whose purpose was the privatization of the electricity distributor CEB-D. The acquisition amounted to BRL 2,515,000,000.00, which represents the acquisition price of 100% of the shares issued by CEB-D. On January 14, 2021, Cade's General Superintendence issued an opinion approving the acquisition of shares representing 100% of CEB-D's capital stock by Bahia PCH III and on January 22, 2021, ANEEL, by means of an order, decided to previously approve the transfer of CEB-D's direct corporate control by Bahia PCH III.

Luz para Todos (Light for All) Program - PLPT

The Light for All Program was instituted by the Federal Government with the objective of providing electricity service to the portion of the rural and residential low-income population without access to this public service. With the publication of Decree No. 11,111, of June 29, 2022, the term of the Light for All Program was again extended until December 2026.

Currently, Neoenergia Coelba manages the largest rural electrification program in the country, with an accumulated investment of about BRL 7.7 billion, with financial participation of the Distributor, the Federal Government and the State Government, reaching the mark of 713 thousand connections.

| Light for All Program | |
|-----------------------------------|----------------|
| until 2009 | 353,209 |
| from 2010 to 2015 | 209,453 |
| in 2016 | 21,629 |
| in 2017 | 19,439 |
| in 2018 | 21,716 |
| in 2019 | 26,034 |
| in 2020 | 17,644 |
| in 2021 | 16,966 |
| in 2022 | 18,256 |
| in 2023 | 8,782 |
| 1Q23 | 1,872 |
| 2Q23 | 2,309 |
| 3Q23 | 2,407 |
| 4Q23 | 2,194 |
| Total Connections Executed | 713,128 |

2.1 Financial and equity conditions

2.1 - Directors should comment on:

The financial information contained in items 2.1 to 2.11 must be read in conjunction with (i) the audited consolidated financial statements for the fiscal years ended December 31, 2023, 2022 and 2021 and their respective explanatory notes. The audited financial statements were prepared in accordance with the International Financial Reporting Standards ("IFRS"), issued by the "International Accounting Standards Board - IASB", and the accounting practices adopted in Brazil, which comprise the accounting practices provided for in Brazilian corporate law and the pronouncements, guidelines and interpretations issued by the Accounting Pronouncements Committee - CPC and approved by the CVM and the Federal Accounting Council ("CFC").

The following information was evaluated and commented by Neoenergia's Directors. Thus, the evaluations, opinions and comments of the Directors, presented herein, reflect the vision and perception of the Directors about Neoenergia's activities, business and performance, as well as aim to provide investors with information that will help them compare our financial statements for the fiscal years ended December 31, 2023 and 2022.

a. general financial and equity conditions

Neoenergia's Executive Board regularly reviews the main liquidity and operational metrics described below to assess our business.

| (In millions of BRL , except indexes) | Year ended December 31 | |
|--|---------------------------|--------|
| | 2023 | 2022 |
| Net Income | 4,461 | 4,718 |
| EBITDA ¹ | 12,359 | 11,582 |
| Shareholders' equity | 30,076 | 26,937 |
| Gross indebtedness ² | | |
| Net indebtedness ³ | 47,181 | 43,786 |
| Cash and cash equivalents (Considers cash And cash equivalents and bonds and securities) | 39,146 | 36,471 |
| Net indebtedness/gross indebtedness + Shareholders' equity ratio ⁽⁴⁾ | 0.51 | 0.52 |
| Net debt/EBITDA ratio ⁽⁵⁾ | 3.17 | 3.15 |

1 EBITDA (EBITDA - Earnings Before Interest, Income Taxes including Social Contribution on Net Income, Depreciation and Amortization) is a non-accounting measurement prepared by the Company, in accordance with CVM Instruction No. 156/22, reconciled with its financial statements and/or Quarterly Information - ITR. EBITDA consists of the Company's net income, plus net financial income, income tax and social contribution, and depreciation and amortization costs and expenses. EBITDA is not a measure recognized by accounting practices adopted in Brazil or by International Financial Reporting Standards ("IFRS"). EBITDA does not represent cash flow for the periods presented, should not be considered as an alternative net income, nor is it a substitute for cash flow as a liquidity indicator. It can also not be considered for the calculation of dividend distribution. EBITDA does not have a standard meaning and may not be comparable to measures with similar securities provided by other companies. For reconciliation of EBITDA to net income, see section "2.5 - Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements".

2 Gross indebtedness refers to the sum of the balance of loans and financing (including charges), debentures and derivative financial instruments, net (current and non-current). For reconciliation of gross indebtedness, see section "2.5 -

2.1 Financial and equity conditions

Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements.

(3) Net indebtedness corresponds to gross indebtedness deducted from the balance of cash and cash equivalents and securities (current and non-current). Net indebtedness is not a measure of financial performance, liquidity or indebtedness recognized by accounting practices adopted in Brazil or by the International Financial Reporting Standards (IFRS), issued by the International Accounting Standard Board (IASB) and has no standard meaning. Other companies may calculate net indebtedness differently from the Company. The Company's management understands that the measurement of Net Indebtedness is useful in assessing the degree of financial leverage. For reconciliation of net indebtedness, see section "2.5 - Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements.

(4) Ratio represented by net indebtedness divided by the sum of net indebtedness with consolidated shareholders' equity.

(5) Ratio represented by net indebtedness divided by EBITDA for the last 12 months.

The Executive Board assesses that the Company has presented in the last three fiscal years sufficient financial and equity conditions to implement its business strategies, as well as to fulfill its short and medium term obligations with the regulatory body.

Investments were made over the last 3 fiscal years to: (i) complete an expansion cycle of the conventional and renewable generation segments; (ii) expand the distribution network to meet market expansion and improve quality standards and operational efficiency, as well as to combat commercial and technical losses, and (iii) implement transmission projects. In the same period, despite an adverse macroeconomic and political context, the company showed an improvement in leverage indicators, measured by the ratio between net indebtedness and EBITDA, and its ability to honor financial commitments, measured by the ratio between EBITDA and financial results.

In 2023, we concluded relevant transactions throughout the year, such as the beginning of a strategic partnership with GIC, Singapore's sovereign wealth fund, which now holds a 50% stake in our 8 transmission operating assets, which allowed us to create value and reduce leverage. The partnership also provides for joint participation in future transmission auctions, as well as the right of first offer for entry into the other transmission assets, as they enter into operation.

We also completed the process of uncrossing equity interests with Eletrobras, started in 2022, by which we started to hold the entire Dardanelos hydroelectric plant and acquired the minority interests of 0.04% of the shares of Neoenergia Coelba, Neoenergia Cosern and Afluente T, belonging to Eletrobras in exchange for the interests in Teles Pires and Baguari, optimizing our portfolio and simplifying the structure and governance.

As protagonists of the energy transition in the country, we continue to play an active role in decarbonizing and moving towards clean energy sources. This year we entered into a joint venture with Comerc for distributed generation projects, with the expectation of reaching 100 MWp of installed photovoltaic power. And we are advancing several initiatives offering industrial green solutions, hydrogen and green fertilizer projects, as well as business models in electric mobility.

Also aware that the construction of a resilient, sustainable and socially responsible company goes through a solid ESG agenda, we expanded from 16 to 30 our publicly assumed commitments for 2025 and 2030, including goals such as evaluation and impact plan of our assets on biodiversity and raising green/ESG debt.

Fiscal Year ended on December 31, 2023

In 2023, cash EBITDA grew 10%, reaching BRL 10.6 billion, leveraged by the entry into operation of new businesses, tariff revisions of three of our distributors and market growth that accelerated in the last half of the year. Also noteworthy is our spending discipline, which maintained the growth of operating expenses by only 2%,

2.1 Financial and equity conditions

therefore below inflation in the period and absorbing the increase in the business portfolio. Net Income was BRL 4.5 billion, -5% below the previous year.

Operating expenses totaled BRL 1,018 million in 4Q23 (-9% vs. 4Q22) and BRL 3,997 million in 2023 (+2% vs. 2022). The quarter was impacted by occasional reversal effects on the health plan at Neoenergia Coelba (+BRL 50 million) and reversal of litigation at Neoenergia Brasília (+BRL 39 million), in addition to the consolidation of Dardanelos since Sep/23 (-BRL 15 million), disregarding these effects and new business, the variation is -2% vs. 4Q22 and +3% vs. 2022, below inflation and absorbing the largest number of customers.

Investments totaled BRL 8.9 billion, -10% below the previous year, concentrated in our distribution and transmission networks, as well as renewable energy generation projects and smart energy solutions.

In Distribution, we invested BRL 4.7 billion to meet the expansion of new markets and expand the quality and continuous improvement of our relationship with 16 million customers of our five distributors. As a result of these efforts, it was with great joy that we celebrated two of our distributors as the best in Brazil in the ABRADDEE 2023 Award: Neoenergia Cosern, 1st place national and Neoenergia Elektro, runner-up national.

In Transmission, we invested BRL 3.5 billion and delivered about 1,200 kilometers of lines and 3 new substations, including important sections of lots under construction, such as the Vale do Itajaí, Lagoa dos Patos and Morro do Chapéu projects, adding an Annual Permitted Revenue (RAP) of more than BRL 170 million.

In Renewables, we concluded the investment cycle with the inauguration of the Neoenergia Renewable Complex in Paraíba, the first associated generation facility in Brazil, which unites the Chafariz wind farm with the Luzia solar park, with more than 570 MW of capacity, optimizing the use of transmission networks and increasing the profitability of the projects. We also completed the Oitis Wind Farm Complex, between Bahia and Piauí, which added another 567 MW to our renewable generation capacity.

| Liquidity Ratios | Year ended December 31 | |
|---|---------------------------|------|
| | 2023 | 2022 |
| Current Liquidity (Current Assets/Current Liabilities) | 1.07 | 1.13 |
| Dry Liquidity (Assets Current - Inventories/Liabilities Current) | 1.07 | 1.13 |

Considering that Neoenergia has liquidity ratios compatible with the sector, the Executive Board understands that the company has the financial and equity conditions to continue its activities.

b. capital structure

The Company's capital structure (consolidated) had the following development in the last two fiscal years:

2.1 Financial and equity conditions

| Capital Structure | Fiscal year ending | | | |
|----------------------------|--------------------|-------------|---------------|-------------|
| | 2023 | | 2022 | |
| | BRL MM | % | BRL MM | % |
| Third Party Capital | 69,036 | 69.65% | 65,383 | 70.82% |
| Equity | 30,076 | 30.35% | 26,936 | 29.18% |
| Total | 99,112 | 100% | 92,319 | 100% |

Note 1: Third Party Capital considers Current and Non-Current Liabilities. Equity considers the value of Consolidated Shareholders' Equity.

At the end of 2023 and 2022, the participation of third parties represented 69.95% and 70.82% of the Company's total liabilities, respectively, reflecting investments in organic growth, acquisitions and installation of new equipment in existing units.

i. redemption possibilities

There is no possibility of redemption of shares or quotas provided for in the Company's Bylaws.

ii. formula for calculating the redemption value

Not applicable, as there is no pre-established calculation formula for calculating the redemption value of shares or quotas.

c. ability to pay in relation to financial commitments made

The board understands that the quality of its portfolio of assets, results and equity situation recorded in recent years provides full ability to access the credit market ensuring the necessary liquidity to meet its short and medium term obligations, related and appropriate to the conduct of its operations and investment activities necessary to comply with its strategic plan.

On December 31, 2023, the total balance of cash and cash equivalents and current and non-current securities of the Company was BRL 8,035 million, compared to BRL 7,315 million on December 31, 2022.

The Company's gross indebtedness as of December 31, 2023 was BRL 47,181 million and as of December 31, 2022 was BRL 43,786 million. The Company's net indebtedness on December 31, 2023 was BRL 39,146 million and on December 31, 2022 was BRL 36,471 million.

| BRL MM | 2023 | % | 2022 | % |
|-----------------------|---------------|--------------|---------------|--------------|
| Short Term | 9,277 | 19.7% | 7,395 | 15.7% |
| Loans | 6,195 | - | 5,238 | - |
| Debentures | 2,756 | - | 2,052 | - |
| Financial Instruments | 326 | - | 106 | - |
| Long Term | 37,904 | 80.3% | 36,391 | 77.1% |
| Loans | 23,229 | - | 23,308 | - |
| Debentures | 13,703 | - | 12,906 | - |
| Financial Instruments | 972 | - | 177 | - |
| Gross Debt | 47,181 | 100% | 43,786 | 93% |

2.1 Financial and equity conditions

| | | | | |
|---------------------------|---------|---|---------|---|
| Cash and cash equivalents | (8,035) | - | (7,315) | - |
| Net Debt | 39,146 | - | 36,471 | - |

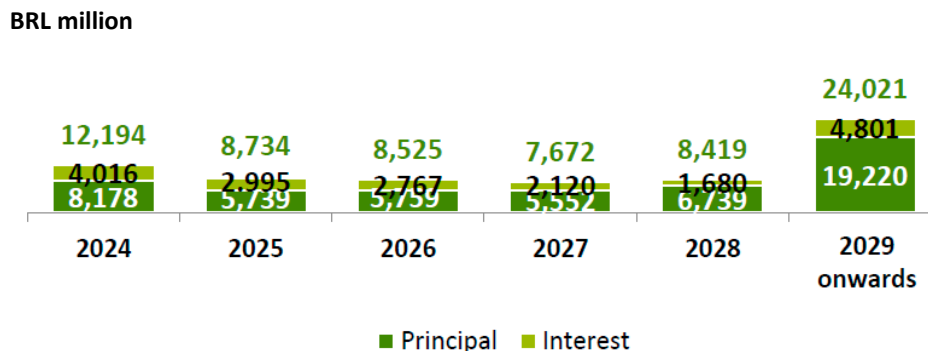
As of December 31, 2023, Neoenergia's average debt term was 5.20 years, in line with the previous year, 2022 (5.29 years) and longer than 2021 (5.06 years). The company and the group's companies used funds from commercial banks, debenture issues and development agencies to finance their investment ed to the IPCA and 3% to the TJLP. All loans, financing and issuance of debentures were used to finance investments in the Company's segments and to support any working capital needs.

Given the significant investments in energy distribution, generation and transmission and the consequent need for working capital financing, our current liabilities totaled BRL 21,699 million on December 31, 2023, BRL 18,416 million on December 31, 2022 and BRL 19,940 million in 2021.

Considering (i) the lengthening of the terms of loans and financing (ii) the deconcentration of maturities, with alignment of the debt profile with the business cycles and (iii) the broad access to the capital market and commercial banks and promotion for financing working capital and investments, the directors conclude that the Company has a solid capacity to comply with its financial commitments to suppliers, governments, shareholders and employees, in addition to guaranteeing its investments, in the short and long term.

The chart below shows the schedule of maturities of principal and interest on the debt (in millions of reais), using the future market curves for the indexes and currencies linked to the Company's indebtedness on December 31, 2023. Therefore, the information presented below differs from the maturity schedule presented in the financial statements of December 31, 2023, which considers the indexes and currencies realized at the end of the period and not the market projections:

Debt maturity schedule (in BRL million)



The table below shows the total amount of debt, segregating derivative instruments and by maturity range, corresponding to the remaining contractual period on December 31, 2023:

2.1 Financial and equity conditions

| | Principal | Interest | Derivative Instruments | Total |
|-----------------------|-------------------|-------------------|------------------------|-------------------|
| 2024 | 8,396,989 | 3,036,289 | 760,673 | 12,193,951 |
| 2025 | 5,971,971 | 2,507,190 | 255,104 | 8,734,265 |
| 2026 | 5,838,045 | 2,410,831 | 276,523 | 8,525,399 |
| 2027 | 5,692,718 | 1,899,650 | 79,579 | 7,671,947 |
| 2028 | 6,883,324 | 1,501,195 | 34,749 | 8,419,268 |
| Between 2029 and 2033 | 13,648,531 | 2,900,689 | (411,899) | 16,137,321 |
| Between 2034 and 2038 | 3,646,609 | 1,018,722 | (136,605) | 4,528,725 |
| 2039 onwards | 2,938,053 | 416,961 | - | 3,355,014 |
| Total | 53,016,240 | 15,691,528 | 858,123 | 69,565,891 |

We believe that our ability to pay financial obligations is evidenced, among other things, by the ratings assigned to us and our subsidiaries.

On December 20, 2023, Standard & Poor's - S&P raised the corporate credit ratings assigned to the Company and its subsidiaries (Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern) from 'BB-' to 'BB' on the Global Scale, with a stable outlook and reaffirmed the 'brAAA' rating on the national scale. This movement was a reflection of the increase in Brazil's sovereign rating, due to the approval of the Tax Reform.

The table below shows the evolution of the ratings on the national scale of corporate credits attributed by S&P to the Company and its subsidiaries, in addition to the ratings attributed to the issuance of debentures of the generators and NC Energia, as well as the evolution of the ratings on the national scale of corporate credits attributed by Fitch to Neoenergia Elektro Redes, in addition to the issuance of debentures of the generators.

| | Corporate Rating - National Scale (Long Term) | 2022 | 2023 |
|----------------------------|---|--------|--------|
| Standard & Poor's Rating - | NEOENERGIA | AAA | AAA |
| | Perspective | Stable | Stable |
| | NEOENERGIA COELBA | AAA | AAA |
| | Perspective | Stable | Stable |
| | NEOENERGIA PERNAMBUCO | AAA | AAA |
| | Perspective | Stable | Stable |
| | NEOENERGIA COSERN | AAA | AAA |
| | Perspective | Stable | Stable |
| | NEOENERGIA ELEKTRO REDES | AAA | |
| | Perspective | Stable | Stable |
| | ITAPEBI (Issue Rating) | - | - |
| | TERMOPERNAMBUCO (Issue Rating) | A++ | |

2.1 Financial and equity conditions

| | | | |
|--------------|------------------------------|-----|-----|
| | NC Energia (Emission Rating) | A++ | + |
| Fitch Rating | NEOENERGIA ELEKTRO REDES | N/A | N/A |
| | Perspective | N/A | N/A |
| | Calango 6 (Issue Rating) | N/A | N/A |
| | Lagoa 1 (Issue Rating) | N/A | N/A |

d. sources of financing for working capital and for investments in non-current assets used

To make investments in non-current assets and meet its working capital needs, the Company mainly uses the flow of dividends received from operating companies and, eventually supplemented with financing from third parties.

The Company and its subsidiaries have as their financial policy to seek the financing of investments from capital markets, national and international commercial banks, multilateral organizations and national and international development agencies, such as BNDES (Brazilian Development Bank), BNB (Banco do Nordeste), BASA (BANCO DA AMAZÔNIA) EIB (European Investment Bank), EDC (Export Development Canada), IFC (International Finance Corporation), JICA&MUFG, among others.

Through Law 12,431, the Company and its subsidiaries have also been financing themselves through the issuance of infrastructure debentures for generation, transmission and distribution projects. Among other issues, the Company issued its 6th debentures in the amount of BRL 1.294 billion in July 2019. The issuance was made under CVM Instruction 400 and had a second opinion from Sitawi for a Green bond, considered the largest issuance of infrastructure debentures with a Green "seal" granted by an independent institution carried out in Brazil. In February 2021, Holding Neoenergia held its 7th issue of debentures. The funds obtained through this issue will be fully used to reinforce working capital. In December 2021, Holding Neoenergia signed a new financing agreement with the EIB (European Investment Bank), in the total amount of EUR 200 million, with the main purpose of contributing resources to the Wind Farms of the Oitis, Chafariz and Solar Luzia Complex. In 2022, the Company raised BRL 550 million with BRL 4131 linked to working capital. In 2023, the Company contracted a financing with the Official Credit Institute (ICO), of Spain, in the total amount of USD 100 million (BRL 475 million), this contract being a Super Green Loan with the main purpose of contributing resources to the transmitter Neoenergia Morro do Chapéu. The amount was fully disbursed in July 2023. This was the Neoenergia Group's third Super Green Loan, and the first backed by a transmission project in Brazil.

| Company | Modality | Maturity | Indexers | Value Raised (In BRL thousand) |
|---------|----------|----------|----------|--------------------------------|
|---------|----------|----------|----------|--------------------------------|

Debt Contracts in the International Market

Dollar

| | | | | |
|--------------------|-----------|------------|-----|---------|
| Neoenergia S.A | Financing | 07/26/2033 | CDI | 474,960 |
| Neoenergia Elektro | Financing | 04/15/2031 | CDI | 800,000 |

2.1 Financial and equity conditions

| | | | | |
|------------------------------|------|------------|---------------|------------------|
| Neoenergia Brasília | 4131 | 03/12/2027 | CDI | 200,000 |
| Morro do Chapéu (EKTT7) | 4131 | 03/13/2024 | CDI | 300,000 |
| Neoenergia Coelba | 4131 | 03/16/2026 | CDI | 500,000 |
| Neoenergia Coelba | 4131 | 04/04/2025 | CDI | 500,000 |
| Morro do Chapéu (EKTT7) | 4131 | 05/03/2024 | CDI | 250,000 |
| Neoenergia Elektro | 4131 | 05/05/2025 | CDI | 200,000 |
| Lagoa dos Patos (EKTT 5) | 4131 | 06/03/2024 | CDI | 374,500 |
| Morro do Chapéu (EKTT7) | 4131 | 06/03/2024 | CDI | 350,000 |
| Lagoa dos Patos (EKTT 5) | 4131 | 06/03/2024 | CDI | 273,700 |
| Paraíso (NT11) | 4131 | 04/28/2025 | CDI | 200,000 |
| Estreito (EKTT 8) | 4131 | 05/21/2025 | CDI | 200,000 |
| Alto Paranaíba (EKTT 9) | 4131 | 11/21/2024 | CDI | 550,000 |
| Average Rate/Subtotal | | | 15.05% | 5,173,160 |

BRL

| | | | | |
|------------------------------|------|------------|---------------|----------------|
| Neo Distribuição Brasília | 4131 | 01/20/2026 | CDI | 150,000 |
| Average Rate/Subtotal | | | 15.53% | 150,000 |

Euro

| | | | | |
|------------------------------|-----------|------------|---------------|----------------|
| Neoenergia S.A. | Financing | 12/20/2032 | CDI | 182,189 |
| Average Rate/Subtotal | | | 11.82% | 182,189 |

JPY

| | | | | |
|------------------------------|-----------|------------|---------------|----------------|
| Neoenergia Pernambuco | Financing | 03/10/2033 | CDI | 464,916 |
| Neoenergia Pernambuco | Financing | 03/10/2028 | CDI | 238,509 |
| Average Rate/Subtotal | | | 14.68% | 703,425 |

Debt Contracts in the Domestic Market

| | | | | |
|------------|-----------|------------|------|--------|
| Chafariz 1 | Financing | 12/15/2043 | IPCA | 12,416 |
| Chafariz 2 | Financing | 12/15/2043 | IPCA | 814 |
| Chafariz 4 | Financing | 12/15/2043 | IPCA | 11,272 |
| Chafariz 5 | Financing | 12/15/2043 | IPCA | 7,484 |
| Canoas 2 | Financing | 12/15/2043 | IPCA | 725 |
| Canoas 3 | Financing | 12/15/2043 | IPCA | 3,237 |
| Canoas 4 | Financing | 12/15/2043 | IPCA | 3,925 |
| Lagoa 3 | Financing | 12/15/2043 | IPCA | 2,016 |
| Lagoa 4 | Financing | 12/15/2043 | IPCA | 18,483 |
| Arapuá 2 | Financing | 12/15/2043 | IPCA | 4,401 |
| Arapuá 3 | Financing | 12/15/2043 | IPCA | 4,509 |
| Oitis 2 | Financing | 09/15/2044 | IPCA | 10,813 |
| Oitis 3 | Financing | 09/15/2044 | IPCA | 19,185 |
| Oitis 4 | Financing | 09/15/2044 | IPCA | 19,185 |
| Oitis 5 | Financing | 09/15/2044 | IPCA | 19,185 |

2.1 Financial and equity conditions

| | | | | |
|----------------------------------|------------------|------------|---------------|------------------|
| <i>Oitis 6</i> | <i>Financing</i> | 09/15/2044 | IPCA | 19,185 |
| <i>Oitis 7</i> | <i>Financing</i> | 09/15/2044 | IPCA | 19,185 |
| <i>Oitis 8</i> | <i>Financing</i> | 09/15/2044 | IPCA | 19,185 |
| <i>Neoenergia Pernambuco</i> | <i>Financing</i> | 06/15/2040 | IPCA | 2,822 |
| <i>Neoenergia Cosern</i> | <i>Financing</i> | 06/15/2040 | IPCA | 98,677 |
| <i>Neoenergia Dourados</i> | <i>Financing</i> | 09/15/2043 | IPCA | 18,767 |
| <i>Neoenergia Guanabara</i> | <i>Financing</i> | 12/15/2045 | IPCA | 600,000 |
| <i>Neoenergia Itabapoana</i> | <i>Financing</i> | 12/15/2045 | IPCA | 173,000 |
| <i>Neoenergia Vale do Itajaí</i> | <i>Financing</i> | 12/15/2045 | IPCA | 589,000 |
| Average Rate/Subtotal | | | 10.43% | 1,677,470 |

| | | |
|-------------------------------|---------------|------------------|
| Total and average rate | 13.67% | 7,886,244 |
|-------------------------------|---------------|------------------|

Note: The calculated average rate considers the passive point of foreign currency debts, and the conversion of indexes at a nominal rate, considering the month of disbursement. Debts in foreign currency are fully converted into reais and rate in CDI + % p.a. or % of CDI, through swap operations, therefore there is no exposure to foreign currency.

The following are the issues of debentures carried out in 2023 (in BRL thousand):

| Asset | Due date | Annual Financial Charges - % | Amount Raised |
|---|-----------------|-------------------------------------|----------------------|
| Neoenergia Cosern - 11th Issue of Debentures | 06/15/2028 | IPCA + 6.4482 | 500,000 |
| Neoenergia Coelba - 16th Issuance of Debentures - 1st Series | 08/15/2028 | CDI + 1.95 | 400,000 |
| Neoenergia Coelba - 16th Issuance of Debentures - 2nd Series | 08/15/2030 | IPCA + 6.25 | 800,000 |
| Neoenergia Coelba - 17th Issuance of Debentures - 1st Series | 11/15/2028 | CDI + 1.18 | 800,000 |
| Neoenergia Coelba - 17th Issuance of Debentures - 2nd Series | 11/15/2033 | IPCA + 6.10 | 89,946 |
| Neoenergia Pernambuco - 13th Issue of Debentures - 1st Series | 11/15/2028 | CDI + 1.18 | 700,000 |
| Neoenergia Pernambuco - 13th Issue of Debentures - 2nd Series | 11/15/2033 | IPCA + 6.10 | 64,254 |
| Total | | | 3,354,200 |

The following are the issues in the capital market carried out in 2023 (in BRL thousand):

| Asset | Due date | Annual Financial Charges - % | Amount Raised |
|---|-----------------|-------------------------------------|----------------------|
| Neoenergia Coelba - 3rd issue of Commercial Notes | 07/05/2024 | CDI + 0.90 | 300,000 |
| Total | | | 300,000 |

The Company's Officers clarify, finally, that these operations are recurring and follow the normal course of business of the Company and its subsidiaries within a prudent management of indebtedness.

2.1 Financial and equity conditions

For more detailed information on the Company's relevant financing agreements, see item (f) of this item 2.1.

e.sources of financing for working capital and for investments in non-current assets that it intends to use to cover liquidity deficiencies

It is part of the Company's strategy to monitor and adjust its financial commitments to the generation of operating cash, thus avoiding short-term funding. Eventually, small operations may be carried out, such as bridge loans for long-term financing.

Although Management understands that it has cash management that ensures robust liquidity maintenance, the Company permanently evaluates the contraction of Credit Facility lines with some financial institutions in order to reduce the carrying cost of the liquidity maintained.

The Executive Board believes, based on its current operating and investment plans, that the balance and operating cash generation of the subsidiaries, added to the possibility of raising funds from third parties, when necessary, support the possible need for funds to finance working capital and to make investments in non-current assets, such as, for example, organic expansion, modernization, replacement of equipment, among others.

The following is the table with a history of the last two years of short-term and long-term indebtedness (Current Liabilities + Non-Current Liabilities):

| Capital Structure | Fiscal year ending | | | |
|--------------------------------|--------------------|---------------|---------------|---------------|
| | 2023 | | 2022 | |
| | BRL MM | % | BRL MM | % |
| Current Liabilities | 21,699 | 31.43% | 18,416 | 28.17% |
| Non-Current Liabilities | 47,337 | 68.57% | 46,965 | 71.83% |
| Total | 69,036 | 100% | 65,381 | 100% |

f. levels of indebtedness and the characteristics of such debts

It is part of the Neoenergia Group's financial risk policy to constantly seek to extend the term and reduce the costs of its debt.

On December 31, 2023, the Company's gross indebtedness was BRL 47,180 million, an increase of 8%, that is, BRL 3,395 million compared to December 31, 2022. The net indebtedness recorded was BRL 39,416 million on December 31, 2023, an increase of 7% compared to December 31, 2022, or BRL 2,675 million. In December 2023, the Company had 80.0% of its gross indebtedness accounted for in the long term and 20.0% in the short term.

On December 31, 2022, the Company's gross indebtedness was BRL 43,786 million, an increase of 19%, that is, BRL 7,033 million compared to December 31, 2021. The net indebtedness recorded was BRL 36,471 million on December 31, 2022, an increase of 19% compared to December 31, 2021, or BRL 5,722 million. In December 2022, the Company had 83.0% of its gross indebtedness accounted for in the long term and 17.0% in the short term.

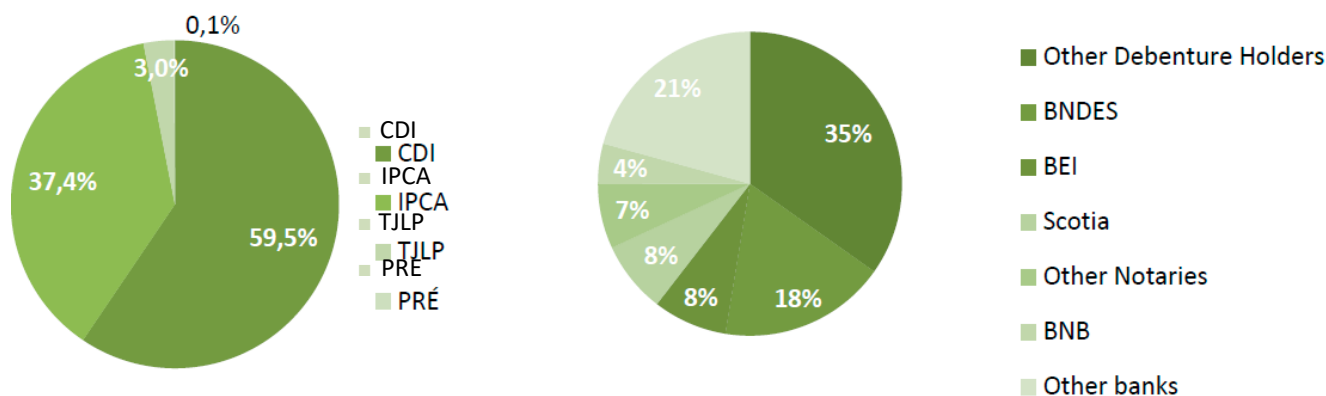
In the ordinary course of its business, the Company entered into directly or as a party or intervening guarantor, certain financial contracts with Banco Itaú Unibanco S.A., Banco Bradesco S.A., Banco Santander (Brasil) S.A. and Banco Citibank S.A. ("Banks"). In these contracts, there is provision for the events of early maturity of the

2.1 Financial and equity conditions

contracted obligations in cases of change in the composition of the company's capital, among others. On May 29, 2019, a waiver request was sent to the Banks to carry out the initial public offering of shares issued by the Company, having been obtained.

i. relevant loan and financing agreements

The chart and table below present the main characteristics of the relevant loan and financing agreements as of December 31, 2023 by lender:



| Lender | Start | Due date | Principal Amount | Balance on 12/31/2023 1 |
|-------------------------|--------------|--------------|------------------|-------------------------|
| Other Debenture Holders | 2015 to 2023 | 2024 to 2033 | 16,280,851 | 16,416,522 |
| BNDES | 2008 to 2023 | 2024 to 2045 | 8,553,887 | 8,394,948 |
| EIB | 2013 to 2023 | 2025 to 2036 | 3,353,066 | 3,724,854 |
| Scotia | 2019 to 2023 | 2024 to 2026 | 3,385,318 | 3,593,773 |
| Other Notaries | 2021 to 2023 | 2024 to 2029 | 3,120,000 | 3,264,239 |
| BNB | 2019 to 2021 | 2029 to 2044 | 2,003,886 | 2,002,208 |
| IFC | 2022 to 2023 | 2030 to 2031 | 1,350,000 | 1,375,917 |
| Bank of America | 2019 to 2023 | 2024 to 2027 | 1,302,471 | 1,375,036 |
| BNP Paribas | 2023 to 2023 | 2024 to 2025 | 1,230,259 | 1,303,877 |
| HSBC | 2023 to 2023 | 2024 to 2024 | 959,352 | 1,085,027 |
| MUFG | 2021 to 2023 | 2024 to 2028 | 840,884 | 1,041,447 |
| JICA | 2021 to 2023 | 2031 to 2033 | 709,127 | 964,933 |
| | | | | 44,542,781 |

Loan agreements are generally used for working capital. The main loan agreements in force as of December 31, 2023 are:

a. Neoenergia Coelba x Scotia: on June 26, 2019, Neoenergia Coelba raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 350,000 thousand with semi-annual interest and amortization due on June 25, 2024 in USD. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is Scotia itself.

b. Neoenergia Brasília x Scotia: on December 22, 2021, Neoenergia Brasília raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 300,000 thousand with semi-annual interest maturing on December 22, 2026. In order to eliminate the risk of

2.1 Financial and equity conditions

foreign exchange variation of the funding in foreign currency, a swap operation was contracted with the same flow of settlement of the financing whose counterparty is Scotia itself.

c. Neoenergia Coelba x Scotia: on March 14, 2023, Neoenergia Coelba raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 500,000 thousand with semi-annual interest and amortization due on March 16, 2026 in USD. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is Scotia Bank itself.

d. Neoenergia Coelba x BNP: on April 04, 2023, Neoenergia Coelba raised funds through a loan made with BNP, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The operation was contracted in the total amount of BRL 500,000 thousand with annual interest and amortization on maturity on April 4, 2025 in EUR. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is BNP itself.

e. Neoenergia Lagoa dos Patos x HSBC: on June 12, 2023, Neoenergia Lagoa dos Patos contracted a loan with HSBC, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 374,500 thousand with interest and amortization due on June 3, 2024. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is HSBC itself.

f. Neoenergia Morro do Chapéu x BOFA: on March 13, 2023, Neoenergia Morro do Chapéu contracted a loan from BOFA, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 300,000 thousand with interest and amortization due on March 10, 2024. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is BOFA itself.

g. Neoenergia Morro do Chapéu x HSBC: on July 10, 2023, Neoenergia Morro do Chapéu contracted a loan with HSBC, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 350,000 thousand with interest and amortization due on June 3, 2024. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is HSBC itself.

h. Neoenergia Alto Paranaíba x BNP: on November 21, 2023, Neoenergia Alto Paranaíba contracted a loan with BNP, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of BRL 550,000 thousand with interest and amortization due on June 3, 2024. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is BNP itself.

The financing agreements are aimed at investments in infrastructure. The main financing agreements in force on December 31, 2023 were signed by the distributors with development agencies such as BNDES, BNB and the European Investment Bank ("EIB"):

a. Neoenergia Coelba, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Cosern x BNDES: together, the financing programs of the distributors Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern total BRL 4,827,211,000.00 in the amount contracted with BNDES. These are contracts for

2.1 Financial and equity conditions

financing backed by investment projects aimed at infrastructure (implementation, expansion and modernization of fixed assets; acquisition of machinery and equipment; engineering studies and designs; environmental and R&D investments).

- b. Neoenergia Coelba x EIB: on September 7, 2016, the financing agreement with the EIB was signed in the volume of up to EUR 200,000,000.00 in order to finance part of the investments for the years 2016 to 2018. On March 28, 2017, the first disbursement occurred, in the amount of EUR 80,561,084.26, with a semi-annual repayment forecast, in twenty installments, from September 30, 2019 to March 28, 2029. On June 30, 2017, the second release of approximately EUR 60,000,000.00 occurred and with a final maturity scheduled for June 2029. On January 23, 2018, the third release of approximately EUR 60,000,000.00 occurred and with a final maturity scheduled for January 2030. In order to eliminate the risk of exchange variation of foreign currency funding, two swap operations were contracted with the same financing settlement flow, whose counterparty, in all of them, is Goldman Sachs for the first and second release while for the third release a swap operation was contracted with Bank of America.
- c. Neoenergia Elektro x EIB: on October 31, 2013, the financing agreement with the EIB was signed with disbursements in the amount of USD 230,023,257.24 and with the objective of financing part of the investments for the years 2013 to 2017. On October 31, 2013, the first disbursement of USD 128,898,257.24 occurred with annual amortization as of October 2016. On July 1, 2016 and July 5, 2017, the second and third releases of approximately USD 56,125,000.00 and USD 45,000,000.00 occurred with final maturity scheduled for July 2027. In order to eliminate the risk of exchange variation of foreign currency funding, swap operations were contracted with the same financing settlement flow, whose counterparty are Santander, HSBC and Goldman Sachs.
- d. Neoenergia Coelba x BNB: On September 14, 2018, a financing agreement was signed with BNB in the amount of up to BRL 800,000,000.00 in order to finance part of the investments for the years 2016 to 2018. On June 19, 2019, the first disbursement occurred, in the amount of BRL 262,101,096.53, with an expected payment of interest and monthly principal, with a term of 12 years. On October 31, 2019, the second release occurred, in the amount of BRL 447,207,772.45, with an expected payment of interest and monthly principal, with a term of 12 years. On December 3, 2020, the third and last release occurred, in the amount of BRL 90,691,131.02 with expected payment of interest and monthly principal, with a term of 12 years.
- e. Neoenergia Pernambuco x BNB: On October 16, 2018, a financing agreement was signed with BNB in the amount of up to BRL 574,698,212.33 in order to finance part of the investments for the years 2016 to 2018. On June 25, 2019, the first disbursement occurred, in the amount of BRL 318,081,824.01, and with an expected payment of interest and monthly principal, with a term of 11 years. On July 21, 2020, the second disbursement occurred, in the amount of BRL 106,896,868.59, with an expected payment of interest and monthly principal, with a term of 11 years.
- f. Neoenergia x EIB: on December 3, 2019, the financing agreement was signed with the European Investment Bank in order to finance part of the group's investments in renewable projects, the total amount of which reaches EUR 250,000,000.00. On October 5, 2020, the first tranche was disbursed, in the amount of EUR 125,000,000.00, equivalent to USD 148,038.00.00 (BRL 835,538,453.75 released in reais) with annual amortization as of October 2023 and semi-annual interest. On November 30, 2021, the second and last tranche was disbursed, in the amount of EUR 125,000,000.00, equivalent to USD 142,494,855.18 (BRL 795,805,267.18 released in reais) with annual amortization as of November 2024 and semi-annual interest. In order to eliminate the risk of exchange variation of foreign currency funding, a swap operation was contracted with BNP Paribas bank, fully including the amortization flow of the withdrawn portion.

2.1 Financial and equity conditions

g. Neoenergia Pernambuco x EDC: On 24 June 2020, a financing agreement was signed with the EDC to finance part of the investments for the following years. The operation was contracted in the total volume of BRL 427,057,502.07, with semi-annual interest and payment of the principal in 3 equal installments, starting in the fourth year, and maturing on July 10, 2025.

h. Neoenergia x EIB: on December 3, 2022, the financing agreement was signed with the European Investment Bank in order to finance part of the group's investments in renewable projects, the total amount of which reaches EUR 200,000,000.00. On December 19, 2022, the first tranche was disbursed, in the amount of EUR 166,000,000.00, equivalent to USD 174,728,755.00 (BRL 922,358,151.89 released in reais), with semi-annual amortization starting in June 2026. On December 18, 2023, the second tranche was disbursed, in the amount of USD 34,000,000.00, equivalent to USD 37,248,394.00 (BRL 182,189,344.73 released in reais), with semi-annual amortization starting in June 2027.

i. Neoenergia Coelba x IFC: on June 29, 2022, the financing agreement was signed with IFC (International Finance Corporation), a member of the World Bank Group, in the amount of BRL 550,000,000.00, with the payment of interest and semi-annual principal and a term of 8 years. This financing is a Super Green Loan, which consists of a green-certified debt linked to ambitious and challenging ESG (Environmental, Social and Governance) goals. In September 2022, the amount was fully disbursed.

j. Neoenergia Guanabara x BNDES: on March 31, 2022, a financing agreement was signed with BNDES, in the amount of up to BRL 693,000,000.00 reais for the construction of the transmission project. In 2023, a total of BRL 600,000,000.00 was disbursed.

k. Neoenergia Vale do Itajaí x BNDES: on December 27, 2021, a financing agreement was signed with BNDES, in the amount of up to BRL 1,305,000,000.00 for the construction of the transmission project. In 2023, a total of BRL 589,000,000.00 was disbursed.

l. Neoenergia Pernambuco x JICA/MUFG: On March 30, 2023, a financing agreement was signed with JICA and MUFG in the volume of JPY 12,175,000,000.00, with the objective of financing part of the investments for the years 2023 to 2025. The disbursement took place on April 20, 2023: the value of the JICA tranche was BRL 464,916,000.00, with an expected payment of interest and semi-annual principal, with a term of 10 years; the value of the MUFG tranche was BRL 238,509,375.00, with an expected payment of interest and semi-annual principal, with a term of 5 years

m. Neoenergia Elektro x EIB: on October 31, 2013, the financing agreement with the EIB was signed with disbursements in the amount of USD 230,023,257.24 and with the objective of financing part of the investments for the years 2013 to 2017. On October 31, 2013, the first disbursement of USD 128,898,257.24 occurred, with annual amortization as of October 2016. On July 1, 2016 and July 5, 2017, the second and third releases of approximately USD 56,125 thousand and USD 45,000 thousand occurred, with final maturity scheduled for July 2027. In order to eliminate the risk of exchange variation of foreign currency funding, swap operations were contracted with the same financing settlement flow, whose counterparty are Santander, HSBC and Goldman Sachs.

n. Neoenergia Elektro x IFC: on May 23, 2023, a financing agreement was signed with a volume of BRL 800,000,000.00, which aims to finance part of the investments for the years 2023 to 2025. On June 20, 2023, the total disbursement occurred, directly in reais, with annual amortization starting in October 2025 and maturing in April 2031.

o. Neoenergia x ICO: on June 28, 2023, the financing agreement was signed with the E.P.E. Official Credit Institute. (ICO) in order to finance the Equity of the Neoenergia Morro do Chapéu transmission project, with an amount of USD 100,000,000.00. On July 27, 2023, a total disbursement of BRL 474,960,000.00 was made, with semi-annual amortization starting in January 2027.

2.1 Financial and equity conditions

The main capital market issues in force on December 31, 2023 are described below:

- a. Neoenergia - 6th issue of debentures (two series): on July 17, 2019, Neoenergia issued debentures (issuance of green debentures, known as greenbond), divided into two series: the first with a value of BRL 802,746,000.00 and maturity on June 15, 2029; the second with a value of BRL 491,703,000.00 and maturity on June 15, 2033. The allocation of the issue was the development, construction and operation of a hydroelectric power plant (HPP Baixo Iguaçu), wind farms (Chafariz Complex) and transmission assets (2017 and 2018 auctions).
- b. Neoenergia Neoenergia Elektro - 7th issue of debentures (three series): on June 28, 2018, Neoenergia Elektro Redes raised funds through the 7th issue of debentures, divided into three series: the first with a value of BRL 661,275,000.00 and maturity on May 15, 2023; the second with a value of BRL 338,725,000.00 and maturity on May 15, 2023; and the third with a value of BRL 300,000,000.00 and maturity on May 15, 2025. The purpose of this issue was to use the funds raised as working capital.
- c. Neoenergia Neoenergia Coelba - 11th issue of debentures (two series): on September 28, 2018, Neoenergia Coelba carried out the 11th issue of debentures, in a single series, in the amount of BRL 800,000,000.00 and maturing on August 15, 2025. The purpose of this issue was to finance its investment plan, under Law 12,431.
- d. Neoenergia Neoenergia Coelba - 12th issue of debentures (two series): on April 26, 2019, Neoenergia Coelba carried out the 12th issue of debentures, divided into two series: the first with a value of BRL 309,070,000.00 and maturity on April 24, 2024; the second with a value of BRL 390,930,000.00 and maturity on April 24, 2026. The purpose of this issue was financing of working capital.
- e. Neoenergia Pernambuco - 9th issue of debentures: on August 29, 2018, Neoenergia Pernambuco issued the 9th issue of debentures in the amount of BRL 600,000,000.00 and maturing on July 15, 2025. The purpose of this issue was financing of working capital.
- f. Neoenergia Pernambuco - 10th issue of debentures (two series): on April 29, 2019, Neoenergia Pernambuco raised funds for the 10th issue of debentures, divided into two series: the first with a value of BRL 300,018,000.00 and maturity on April 15, 2024; the second with a value of BRL 200,008,000.00 and maturity on April 15, 2025. The purpose of this issue was to use the funds raised for investment.
- g. Neoenergia Cosern - 7th issue of debentures (two series): on October 15, 2017, Neoenergia Cosern raised funds for the 7th issue of debentures, divided into two series: the first with a value of BRL 271,438,000.00 and maturity on October 15, 2022; the second with a value of BRL 98,562,000.00 and maturity on October 15, 2024. The purpose of this issue was to finance its investment plan, under Law 12,431.
- h. Neoenergia Neoenergia Cosern - 9th issue of debentures (three series): on May 22, 2019, Neoenergia Cosern raised funds for the 9th issue of debentures, divided into three series: the first with a value of BRL 179,500,000.00 and maturity on April 17, 2026; the second with a value of BRL 38,500,000.00 and maturity on April 17, 2029, the third with a value of BRL 282,000,000.00 and maturity on April 15, 2024. The purpose of this issue was to finance its investment plan, under Law 12,431.

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- i. Neoenergia Itabapoana - 1st issue of Debentures: on February 15, 2020, Neoenergia Itabapoana issued debentures in a single series in the total amount of BRL 300,000,000.00 and maturing in February 2045. The purpose of this issue is to finance the investment plan, under Law 12.431.
- j. Neoenergia Neoenergia Coelba - 13th issue of debentures (three series): on October 29, 2021, Neoenergia Coelba raised funds for the 11th issue of debentures, divided into three series: the first with a value of BRL 160,000,000.00 and maturity on October 15, 2026; the second with a value of BRL 320,000,000.00 and maturity on October 15, 2028; and the third with a value of BRL 320,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for investment.
- k. Neoenergia Pernambuco - 11th issue of debentures (three series): on October 29, 2021, Neoenergia Pernambuco raised funds for the 11th issue of debentures, divided into three series: the first with a value of BRL 100,000,000.00 and maturity on October 15, 2026; the second with a value of BRL 200,000,000.00 and maturity on October 15, 2028; and the third with a value of BRL 200,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- l. Neoenergia Elektro - 9th issue of debentures (two series): on May 13, 2021, Neoenergia Elektro raised funds for the 9th issue of debentures, divided into two series: the first with a value of BRL 405,000,000.00 and maturity on May 11, 2026; the second with a value of BRL 295,000,000.00 and maturity on May 10, 2028; and the third with a value of BRL 320,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for settlement of the 1st Series of the 7th Issue of Debentures and for working capital.
- m. Neoenergia Elektro - 10th issue of debentures (three series): on October 29, 2021, Neoenergia Elektro raised for the 10th issue of debentures, divided into three series: the first with a value of BRL 130,000,000.00 and maturity on October 15, 2026; the second with a value of BRL 260,000,000.00 and maturity on October 15, 2028; and the third with a value of BRL 260,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- n. Neoenergia Coelba - 1st Issue of Commercial Notes (two series): on December 20, 2021, Neoenergia Coelba raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of BRL 266,000,000.00 and maturity on December 20, 2026; the second with a value of BRL 534,000,000.00 and maturity on December 20, 2028. The purpose of this issue was to use the funds raised for investment (first series) and working capital (second series).
- o. Neoenergia Pernambuco - 1st Issue of Commercial Notes (two series): on December 20, 2021, Neoenergia Pernambuco raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of BRL 166,667,000.00 and maturity on December 20, 2026; the second with a value of BRL 333,333,000.00 and maturity on December 20, 2028. The purpose of this issue was to use the funds raised for working capital.
- p. Neoenergia Cosern - 1st Issue of Commercial Notes (two series): on December 22, 2021, Neoenergia Cosern raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of BRL 66,667,000.00 and maturity on December 21, 2026; the second with a value of BRL 133,333,000.00 and maturity on December 20, 2028. The purpose of this issue was to use the funds raised for investment.

2.1 Financial and equity conditions

q. Neoenergia Elektro - 3rd issue of promissory notes (five series): on August 31, 2021, Neoenergia Elektro raised for the 3rd issue of promissory notes, divided into five series: the first with a value of BRL 65,000,000.00 and maturity on October 31, 2022; the second with a value of BRL 65,000,000.00 and maturity on October 31, 2023; the third with a value of BRL 65,000,000.00 and maturity on October 30, 2024; the fourth with a value of BRL 65,000,000.00 and maturity on October 30, 2025; and the fifth with a value of BRL 240,000,000.00 and maturity on October 30, 2026. The purpose of this issue was to use the funds raised for investment (green issue).

r. Neoenergia Coelba - 14th issue of debentures (three series): on April 20, 2022, Neoenergia Coelba raised funds for the 14th issue of debentures, divided into three series: the first with a value of BRL 470,000,000.00 and maturity on April 15, 2027; the second with a value of BRL 330,000,000.00 and maturity on April 15, 2028; and the third with a value of BRL 400,000,000.00 and maturity on April 15, 2030. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).

s. Neoenergia Coelba - 2nd Issue of Commercial Notes (two series): on July 4, 2022, Neoenergia Coelba raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of BRL 190,000,000.00 and maturity on June 20, 2027; the second with a value of BRL 310,000,000.00 and maturity on June 20, 2029. The purpose of this issue was to use the funds raised for working capital.

t. Neoenergia Pernambuco - 12th issue of debentures (three series): on April 20, 2022, Neoenergia Pernambuco raised funds for the 12th issue of debentures, divided into three series: the first with a value of BRL 470,000,000.00 and maturity on April 15, 2027; the second with a value of BRL 330,000,000.00 and maturity on April 15, 2028; and the third with a value of BRL 400,000,000.00 and maturity on April 15, 2030. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).

u. Neoenergia Pernambuco - 2nd Issue of Commercial Notes (two series): on July 4, 2022, Neoenergia Pernambuco raised funds for the 2nd Issue of Commercial Notes, divided into two series: the first with a value of BRL 200,000,000.00 and maturity on June 20, 2027; the second with a value of BRL 250,000,000.00 and maturity on June 20, 2029. The purpose of this issue was to use the funds raised for investment.

v. Neoenergia Elektro - 11th issue of debentures (three series): on July 15, 2022, Neoenergia Elektro raised for the 11th issue of debentures, divided into three series: the first with a value of BRL 104,000,000.00 and maturity on July 15, 2027; the second with a value of BRL 96,000,000.00 and maturity on July 15, 2029; and the third with a value of BRL 300,000,000.00 and maturity on July 15, 2029. The purpose of this issue was to use the funds raised for investment.

w. Neoenergia Cosern - 10th issue of debentures (three series): on July 15, 2022, Neoenergia Cosern raised funds for the 10th issue of debentures, divided into three series: the first with a value of BRL 500,000,000.00 and maturity on July 15, 2027; the second with a value of BRL 80,000,000.00 and maturity on July 15, 2029; and the third with a value of BRL 220,000,000.00 and maturity on July 15, 2029. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).

x. Neoenergia Coelba - 16th issue of debentures (two series): on August 21, 2023, Neoenergia Coelba raised funds for the 16th issue of debentures, divided into two series: the first with a value of BRL 400,000,000.00 and maturity on August 15, 2028; the second with a value of BRL 800,000,000.00 and maturity on August 15, 2030. The purpose of this issue was to use the funds raised for investment

2.1 Financial and equity conditions

y. Neoenergia Coelba - 17th issue of debentures (two series): on November 15, 2023, Neoenergia Coelba raised funds for the 17th issue of debentures, divided into two series: the first with a value of BRL 800,000,000.00 and maturity on November 15, 2028; the second with a value of BRL 89,946,000.00 and maturity on November 15, 2033. The purpose of this issue was to use the funds raised for working capital (first series) and investment (second series).

z. Neoenergia Coelba - 3rd Issue of Commercial Notes (single series): on July 7, 2023, Neoenergia Coelba raised funds for the 3rd Issue of Commercial Notes, in a single series, in the amount of BRL 300,000,000.00 and maturing on July 5, 2024. The purpose of this issue was to use the funds raised for investment.

aa. Neoenergia Cosern - 11th issue of debentures (single series): on July 21, 2023, Neoenergia Cosern raised for the 11th issue of debentures, in a single series, in the amount of BRL 500 million and maturing on June 15, 2028. The purpose of this issue was to use the funds raised for investment.

bb. Neoenergia Pernambuco - 13th issue of debentures (two series): on December 21, 2023, Neoenergia Pernambuco began funding for the 13th issue of debentures, divided into two series: the first with a value of BRL 700,000,000.00 and maturity on November 15, 2028, fully disbursed, and the second with a value of BRL 64,254,000.00 and maturity on November 15, 2033, partially disbursed in the amount of BRL 500,000,000.00, to be entered in 2024. The purpose of this issue was to use the funds raised for working capital (first series) and investment (second series).

ii. other long-term relationships with financial institutions

The Company has banking service contracts with various financial institutions, such as electricity bill collection contracts, account administration contracts, share and debenture bookkeeping contracts, fiduciary agent contracts, current account and bank transfer contracts and contracts for the provision and/or administration of guarantees, contracts for the administration and management of funds in exclusive funds, swaps, NDFs, bank guarantees, guarantee insurance and so on.

iii. degree of subordination between debts

The Company has debts of an unsecured nature and of a real nature, whose guarantees are constituted, mainly, by guarantee of Neoenergia, funds linked to the debt or assignment, binding and centralization of receivables. Within the scope of the financing contracted for greenfield projects, the Company granted creditors real rights of guarantee on shares issued by some of its non-relevant subsidiaries, SPEs constituted exclusively for the development of the respective projects.

iv. any restrictions imposed on the issuer, in particular, in relation to debt limits and contracting of new debts, the distribution of dividends, the disposal of assets, the issuance of new securities and the disposal of corporate control, as well as whether the issuer has been complying with these restrictions

The financial contracts of the Neoenergia Group have some restrictions imposed by creditors, such as:

- Indebtedness limit:

Most contracts restrict indebtedness only indirectly by requiring compliance with certain financial indicators, such as Net Debt/EBITDA and EBITDA/Financial Result.

- Dividend distribution:

2.1 Financial and equity conditions

Most contracts have no restriction on the payment of dividends, provided that the Company is in compliance with its obligations. Some debts intended for project financing, such as BNDES debts, have restrictions on payments of income above the legal minimum without the prior consent of the creditor.

- Corporate changes:

Most contracts allow corporate changes as long as they are carried out within the Economic Group.

The Neoenergia Group constantly monitors its contractual restrictions so that they are met. In the Company's understanding, the restrictions of the last three years have been satisfactorily met.

g. limits of contracted financing and percentages already used

The companies of the Neoenergia group had the following financing contracted and not yet used on December 31, 2023:

| Creditor | Company | Rate | Contracted Amount (BRL Thousand) | Amount Used (BRL Thousand) | Balance Used |
|----------|---------|---------------|----------------------------------|----------------------------|--------------|
| BNDES | EKTT-3 | IPCA + 6.37% | 693,000 | 600,000 | 86.58% |
| BNDES | EKTT-4 | IPCA + 6.74% | 195,000 | 173,000 | 88.72% |
| BNDES | EKTT-7 | IPCA + 6.717% | 1,200,000 | - | 0.00% |
| BNDES | EKTT-11 | IPCA + 5.75% | 1,305,000 | 1,239,000 | 94.94% |

h. Significant changes in each item of the financial statements

The financial information contained in the income statements and cash flows for the fiscal years ended December 31, 2023 and 2022 was extracted from the financial statements prepared in accordance with the International Financial Reporting Standards ("IFRS"), issued by the IASB and in accordance with accounting practices adopted in Brazil through the Accounting Pronouncements Committee ("CPC"), approved by the Brazilian Securities and Exchange Commission ("CVM") and the Federal Accounting Council ("CFC"). The financial statements for the years 2023 and 2022 were audited by Deloitte Touche Tohmatsu Auditores Independentes Ltda. in accordance with the auditing standards applicable in Brazil.

Income Statements:

Comparison of the Income Statements for the fiscal years ended December 31, 2023 and 2022:

| CONSOLIDATED INCOME STATEMENT <i>In BRL million, except %</i> | 2023 | VA | AH 2023 X 2022 | 2022 | VA |
|---|-----------------|---------------|-------------------|-----------------|---------------|
| Net revenue | 44,343 | 100.0% | 3.6% | 42,787 | 100.0% |
| Costs of services | (32,621) | -1.0% | 7.6% | (30,321) | -70.9% |
| Electricity costs | (19,306) | -43.5% | 8.4% | (17,813) | -41.6% |
| Operating costs | (5,259) | -11.9% | 16.7% | (4,507) | -10.5% |
| Construction costs | (8,056) | -18.2% | 0.7% | (8,001) | -18.7% |
| Gross profit | 11,722 | 26.4% | -6.0% | 12,466 | 29.1% |

2.1 Financial and equity conditions

| | | | | | |
|---|--------------|--------------|---------------|--------------|--------------|
| Expected credit loss | (632) | -1.4% | 25.1% | (505) | -1.2% |
| Selling expenses | (344) | -0.8% | -4.4% | (360) | -0.8% |
| Other general and administrative revenue/expenses | (2,193) | -4.9% | 5.4% | (2,080) | -4.9% |
| Fair value/recoverable value adjustment - Impairment | 1,247 | 2.8% | -720.4% | (201) | -0.5% |
| Equity method | (1) | 0.0% | -105.3% | 19 | 0.0% |
| Operating profit | 9,799 | 22.1% | 4.9% | 9,339 | 21.8% |
| Financial income | 1,262 | 2.8% | -18.5% | 1,548 | 3.6% |
| Financial expenses | (4,844) | -10.9% | 11.6% | (4,339) | -10.1% |
| Other financial results, net | (1,261) | -2.8% | 25.0% | (1,009) | -2.4% |
| Profit before income tax and social contribution | 4,956 | 11.2% | -10.5% | 5,539 | 12.9% |
| Income tax and social contribution | (429) | -1.0% | -43.0% | (752) | -1.8% |
| Current | (408) | -0.9% | -43.5% | (722) | -1.7% |
| Deferred | (21) | 0.0% | -30.0% | (30) | -0.1% |
| Net income for the year | 4,527 | 10.2% | -5.4% | 4,787 | 11.2% |
| Attributable to | | | | | |
| Controlling shareholders | 4,461 | 10.1% | -5.4% | 4,718 | 11.0% |
| Non-controlling shareholders | 66 | 0.1% | -4.3% | 69 | 0.2% |

Net Revenue

Net revenue is the result of operations with electricity, other operating revenues and deductions from operating revenue (sector taxes and contributions). In the fiscal year ended December 31, 2023, net revenue totaled BRL 44,344 million, an increase of BRL 1,556 million, equivalent to 4% compared to the fiscal year 2022, whose net revenue was BRL 42,787 million.

Below, we show a comparative table with the composition of the Company's net revenue:

| ENERGY BILLING BY CLASS | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|---|-----------------|-----------------|---------------------------|------------|
| | BRL million | BRL million | BRL | % |
| Residential | 20,941 | 19,059 | 1,882 | 10% |
| Industrial | 9,039 | 4,739 | 4,300 | 91% |
| Commercial | 4,485 | 8,889 | (4,404) | -50% |
| Rural | 2,504 | 2,275 | 229 | 10% |
| Public Authorities | 2,404 | 2,117 | 287 | 14% |
| Public Lighting | 1,288 | 1,345 | (57) | -4% |
| Public Service | 1,533 | 1,509 | 24 | 2% |
| Transfer - Availability of the electricity network (i) | (22,505) | (20,073) | (2,432) | 12% |
| Social tariff subsidy | 3,706 | 4,524 | (818) | -18% |
| Supply Not Billed | 226 | 145 | 81 | 56% |
| Total Power Supply | 23,621 | 24,529 | (908) | -4% |
| Revenue from Network Use - Mercado Livre | 4,299 | 3,526 | 773 | 22% |
| Energy Trading Chamber - CCEE | 695 | 649 | 46 | 7% |
| Revenue from Network Use - Captive Market | 22,505 | 20,073 | 2,432 | 12% |
| Amounts Receivable from installment A and Other Financial Items | 1,074 | (418) | 1,492 | -357% |
| Revenue from construction of the concession infrastructure | 7,012 | 8,375 | (1,363) | -16% |
| Estimated replacement value of concession ¹ | 1,222 | 1,339 | (117) | -9% |
| Remuneration of contractual assets | 1,164 | 1,044 | 120 | 11% |
| Other revenue | 802 | 824 | (22) | -3% |
| Gross Operating Revenue | 62,394 | 59,941 | 2,453 | 4% |
| ICMS | (8,719) | (8,159) | (560) | 7% |
| PIS/COFINS | (4,549) | (4,394) | (155) | 4% |
| ISS | (42) | (33) | (9) | 27% |
| SECTOR CHARGES | (4,741) | (4,568) | (173) | 4% |
| Deductions from gross revenue | (18,051) | (17,154) | (897) | 5% |
| Total net revenue | 44,343 | 42,787 | 1,556 | 4% |

2.1 Financial and equity conditions

Main variations for the fiscal year 2023 compared to 2022

The increase in Gross Revenue in 2023 of BRL 1,556 million (-BRL 378 million in 2022) and Deductions from revenue of BRL 897 million (BRL 941 in 2022) was driven by the following effects:

- (i) 2022 Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern effective as of the end of April/22 (variation of installment B: +14.14%, +14.82% and +14.75% respectively), Neoenergia Elektro, effective from the end of August/22 (variation of installment B: +9.32%) and Neoenergia Brasília, effective from the beginning of November/22 (variation of installment B: + 5.2%); and Neoenergia Brasília (+11.10%).
- (ii) Better result in the Wind Power business due to the start-up of the Chafariz and Oitis Wind Farm Complex in 2022.

Costs of services

Electricity cost

Electricity costs are composed of energy purchased for resale and charges for the use of transmission and distribution systems. In the fiscal year ended December 31, 2023, it totaled BRL 19,306 million, an increase of BRL 1,493 million, 8% higher than the previous period.

| ELECTRICITY COSTS (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|--|-----------------|-----------------|---------------------------|-----------|
| | BRL million | BRL million | BRL | % |
| Electricity purchased for resale | (13,643) | (12,859) | (784) | 6% |
| Transmission and distribution system usage charges | (5,663) | (4,954) | (709) | 14% |
| TOTAL | (19,306) | (17,813) | (1,493) | 8% |

The main variations in the fiscal year ended December 31, 2023 compared to 2022 that led to this result in the Energy purchased for resale line were:

- a) increase in Energy acquired in the Regulated Energy Market - ACR in the amount of BRL 1,852 million;
- b) reduction of Energy acquired in the Free Energy Market - ACL in the amount of BRL 967 million;
- c) increase in Short-Term Market Variable Costs - MCP in the amount of BRL 203 million for the year 2023.

The factors that led to the increase in the line of Charges for the use of the transmission and distribution system, mainly, were:

- a) increase in basic network and reserve energy charges by BRL 644 million and BRL 439 respectively.
- b) reduction of ESS system service charges by BRL 527 million.

Operating costs and operating expenses

2.1 Financial and equity conditions

| OPERATING COSTS AND EXPENSES (in BRL million, except %) | Operating costs | Selling expenses | Other general and administrative revenue/expenses | Total | Total | Variation (%) 2023 / 2022 | |
|--|-----------------|------------------|---|-------------|---------|---------------------------|------|
| | 2023 | | | 2022 | | BRL | % |
| | BRL million | | | BRL million | | | |
| Personnel | (1,302) | (87) | (768) | (2,157) | (2,042) | (115) | 6% |
| Administrators | - | - | (101) | (101) | (89) | (12) | 13% |
| Third-party services | (947) | (265) | (713) | (1,925) | (1,856) | (69) | 4% |
| Photovoltaic operations | (14) | - | - | (14) | (21) | 7 | -33% |
| Provision for lawsuits | - | - | (118) | (118) | (150) | 32 | -21% |
| Taxes, fees and contributions | (4) | - | (33) | (37) | (30) | (7) | 23% |
| Other (expenses)/ | (316) | 13 | (89) | (392) | (391) | (1) | 0% |
| operational revenue | | | | | | | |
| MANAGEABLE | (2,583) | (339) | (1,822) | (4,744) | (4,579) | (165) | 4% |
| Fuel for energy | (492) | - | - | (492) | (125) | (367) | 294% |
| production | | | | | | | |
| Depreciation and amortization | (2,184) | (5) | (371) | (2,560) | (2,243) | (317) | 14% |
| NON-MANAGEABLE TOTAL | (2,676) | (5) | (371) | (3,052) | (2,368) | (1,014) | 29% |
| | (5,259) | (344) | (2,193) | (7,796) | (6,947) | (1,901) | 12% |

Main variations for the fiscal year 2023 compared to 2022

Manageable Expenses in 2023 totaled BRL 7,367 million (BRL 6,526 million in 2022) absorbing both inflation and growth in the distributors' customer base, confirming cost discipline and the search for efficiencies

Construction costs

| CONSTRUCTION COST (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|---|----------------|----------------|---------------------------|-----------|
| | BRL million | BRL million | BRL | % |
| Personnel | (628) | (750) | 122 | (16%) |
| Material | (3,769) | (3,885) | 116 | (3%) |
| Third-party service | (3,577) | (3,201) | (376) | 12% |
| Interest on works in progress | (58) | (65) | 7 | (11%) |
| Others | (308) | (515) | 207 | (40%) |
| Special Obligations | 284 | 415 | (131) | (32%) |
| TOTAL CONSTRUCTION COSTS | (8,056) | (8,001) | (55) | 1% |

Main variations for the fiscal year 2023 compared to 2022

In the fiscal year ended December 31, 2023, construction costs, which consist of investments in infrastructure net of special obligation resources in the distribution and transmission businesses, totaled BRL 8,056 million, representing a reduction of BRL 55 million, equivalent to 1% in relation to the fiscal year ended December 31, 2022, whose amount was BRL 8,001 million.

Expected credit losses

| Expected credit loss (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|--|--------------|--------------|---------------------------|------------|
| | BRL million | BRL million | BRL | % |
| Expected credit loss | (632) | (505) | (127) | 25% |
| TOTAL | (632) | (505) | (127) | 25% |

2.1 Financial and equity conditions

Main variations for the fiscal year 2023 compared to 2022

Expected Credit Losses (PCE) increased by BRL 127 million (BRL 505 million in 2022). It is worth noting that Neoenergia ended the year with a consolidated collection of 96.47%, which denotes the control of compliance.

Fair value adjustment of assets classified as held for sale

In the fiscal year ended December 31, 2023, we had the effects of Adjustment to fair value and reversal of recoverable value (Impairment) as follows:

- Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lowest value between fair value (net of selling expenses) and the value of books, impacting the result on December 31, 2023, and recorded a loss of BRL 166 million related to Adjustment to fair value.
- On September 26, 2023, the asset exchange transaction with Eletronorte was completed, after all the conditions precedent were met and the transfers of the interests were carried out. Considering that prior to the transaction, the Company already held 51% of EAPSA's shares and that after the completion of the transaction it became the holder of 100% of the shares, the transaction is classified as a business combination carried out in stages. The Company recorded a gain on the acquisition of EAPSA of BRL 1,555 million.
- On April 25, 2023, Neoenergia's Board of Directors approved the Share Purchase Agreement and Other Covenants ("SPA") with Warrington Investment Pte. Ltd., referring to the sale of 50% of the equity interest of the subsidiary Neoenergia Transmissão S.A., for the amount of BRL 1,200 million, subject to usual price adjustments. On September 29, 2023, the conditions precedent were fully met and the transaction was completed. With this, the fair value on the transaction of the conclusion of the sale of the interests in the amount of BRL 198 million was determined.

Operating Profit

In the fiscal year ended December 31, 2023, operating income totaled BRL 9,799 million, representing an increase of BRL 460 million, equivalent to an increase of 4.9% compared to the fiscal year 2022, which was BRL 9,339 million.

This variation stems from the explanations detailed above.

Financial results

| FINANCIAL RESULTS (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|---|-------------|-------------|---------------------------|--------|
| | BRL million | BRL million | BRL | % |
| Income from financial investments | 847 | 822 | 25 | 3% |
| Charges, monetary and exchange variations and debt derivative financial instruments | (5,303) | (4,692) | (611) | 13% |
| Other financial results not related to debt | (387) | 70 | (457) | (653%) |
| Interest, commissions and late payment accrual | 342 | 389 | (47) | (12%) |
| Monetary and exchange rate variations - other | 18 | 39 | (21) | (54%) |
| Adjustment of provision for contingencies /judicial deposits | (120) | (110) | (10) | 9% |
| Update of sector financial assets / liabilities | (137) | 294 | (431) | (147%) |
| Post-employment obligations | (98) | (80) | (18) | 23% |
| Other net financial income (expenses) | (392) | (462) | 70 | (15%) |

2.1 Financial and equity conditions

| | | | | |
|-------|---------|---------|---------|-----|
| Total | (4,843) | (3,800) | (1,043) | 27% |
|-------|---------|---------|---------|-----|

Main variations for the fiscal year 2023 compared to 2022

The Company's financial result reached an expense totaling BRL 4,843 million (27% vs. 2022). This variation is mainly explained by the higher expense with debt charges, higher CDI, in addition to the increase in the average debt balance due to the funding directed to Capex from new transmission and wind projects, in addition to the Distributors.

The table below shows the main indexes:

| Indexe | 2023 | 2022 |
|--------------------|---------|---------|
| CDI | 13.04% | 12.39% |
| TJLP | 7.05% | 6.78% |
| Δ USD ¹ | -0.3764 | -0.3628 |
| IPCA ² | 4.68% | 5.90% |
| IPCA ³ | 4.62% | 5.78% |

Note 1: exchange variation between December 30 and December 30.

Note 2: considers inflation recorded in the year (M-1).

Note 3: considers inflation accounted for in the year.

Profit before income tax and social contribution

Profit before income tax and social contribution, in the fiscal year ended December 31, 2023, was BRL 4,956 million, a reduction of BRL 583 million, equivalent to a reduction of 10.5% compared to the fiscal year 2022, in which it was BRL 5,539 million.

Net Profit

Net income in the fiscal year ended December 31, 2023, of BRL 4,527 million, presenting a reduction of BRL 260 million, equivalent to a reduction of 5.4% compared to the fiscal year ended December 31, 2022, in which it was in the amount of BRL 4,787 million.

Below is the composition of net income attributable to controllers and non-controllers:

| Net Income (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|--|-------------|-------------|---------------------------|------|
| | BRL million | BRL million | BRL | % |
| Attributable to | | | | |
| Controlling shareholders | 4,461 | 4,718 | (257) | 5.8% |
| Non-controlling shareholders | 66 | 69 | (3) | 4.5% |
| | 4,527 | 4,787 | (260) | 5.7% |

Statement of Cash Flows:

Comparison of the main cash flow statement accounts between the fiscal years ended December 31, 2023 and 2022:

| CASH FLOW (in BRL million, except %) | 2023 | 2022 | Variation (%) 2023 / 2022 | |
|---|-------------|-------------|---------------------------|---|
| | BRL million | BRL million | BRL | % |

2.1 Financial and equity conditions

| | | | | |
|---|------------|--------------|--------------|--------------|
| Net cash from operating activities | 1,632 | 4,620 | (2,988) | (65%) |
| Net cash used in investing activities | (4,749) | (7,409) | 2,660 | (36%) |
| Net cash generated from financing activities | 3,763 | 4,046 | (283) | (7%) |
| Increase (decrease) in cash and cash equivalents | 646 | 1,257 | (611) | (49%) |

Operational Activities

Net cash from operating activities was BRL 1,632 million in the fiscal year ended December 31, 2023, resulting in a reduction of BRL 2,998 million when compared to the previous year.

Investment Activities

In the fiscal year ended December 31, 2023, net cash used by investment activities totaled BRL 4,749 million, presenting a positive variation of BRL 2,660 million when compared to the fiscal year 2022. This reduction in the use of net cash in investment activities in 2023 was mainly due to the completion of the construction of the Oitis wind farm in 2022.

Financing Activities

In the fiscal year ended December 31, 2023, net cash generated by financing activities was BRL 3,763 million, a negative variation of BRL 283 million when compared to the fiscal year 2022. This variation is mainly due to the net effect of the following factors:

Funding of loans, financing and debentures in the amount of BRL 11,522 million in 2023, a reduction of BRL 1,401 million compared to 2021, which was BRL 12,923 million, mainly explained by the execution of Capex of the network projects.

Amortizations of loans, financing, debentures and payment of funding costs in the amount of BRL 6,483 million in 2023, with a reduction of BRL 1,688 million compared to December 31, 2022, which was BRL 8,171 million;

Payment of dividends and interest on equity in the amount of BRL 1,378 million in 2023, of which BRL 397 million is higher than that paid in 2022, which was BRL 1,036 million; and

Reduction of the active position of derivative contracts, being in 2023 the amount of BRL 7 million, presenting the amount of BRL 508 million lower compared to December 31, 2022, which was BRL 501 million

Increase with the sale of equity interest to GIC of 50% of the voting capital of Neoenergia Transmissão in the amount of BRL 1,111 million.

Reduction with the deconsolidation of cash from the operating transmitters of the Unique project in the amount of BRL 372 million.

Increase with the consolidation of cash from the Dardanelos Plant, which the Company gained control of in 2023 of BRL 208 million.

2.2 Operating and financial results

1.2 - Directors should comment on:

a) results of the issuer's operations, in particular:

i. description of any important components of the revenue

2023

Neoenergia S.A. presents the results for 2023 based on management analyses that management believes best reflect the company's business, reconciled with the International Financial Reporting Standards (IFRS).

| Calculation Log (CONSOLIDATED) | 2023 | 2022 | Correspondence in the Explanatory Notes |
|--|-----------------|-----------------|---|
| (+) Net revenue | 44,343 | 42,787 | Income statements |
| (-) Estimated replacement value of the concession | (1,222) | (1,339) | Note 6 |
| (-) Other revenue | (802) | (824) | Note 6 |
| (+) Gain/loss in RAP | (105) | 34 | Note 6.4 |
| (+) Operation and maintenance revenue | 157 | 131 | Note 6.4 |
| (+) Photovoltaic operations | 7 | 28 | Note 6.4 |
| (+) Other revenue - Other revenues | 10 | 5 | Note 6.4 |
| = Net Operating REVENUE | 42,388 | 40,822 | |
| (+) Electricity costs | (19,306) | (17,813) | Income statements |
| (+) Fuel for energy production | (492) | (125) | Note 9 |
| (+) Construction costs | (8,056) | (8,001) | Income statements |
| (+) Photovoltaic operations | (14) | (21) | Note 9 |
| = Energy Cost | (27,868) | (25,960) | |
| (+) Estimated replacement value of the concession | 1,222 | 1,339 | Note 6 |
| = GROSS MARGIN | 15,742 | 16,201 | |
| (+) Operating costs | (5,259) | (4,507) | Income statements |
| (+) Selling expenses | (344) | (360) | Income statements |
| (+) Other general and administrative revenue/expenses | (2,193) | (2,080) | Income statements |
| (-) Fuel for energy production | 492 | 125 | Note 9 |
| (-) Photovoltaic operations | 14 | 21 | Note 9 |
| (-) Depreciation | 2,560 | 2,243 | Note 9 |
| (+) Other revenue | 802 | 824 | Note 6 |
| (-) Gain/loss in RAP | 105 | (34) | Note 6.4 |
| (-) Operation and maintenance revenue | (157) | (131) | Note 6.4 |
| (-) Photovoltaic operations | (7) | (28) | Note 6.4 |
| (-) Other revenue - Other revenue | (10) | (5) | Note 6.4 |
| = Operating Expense (PMSO) | (3,997) | (3,932) | |
| (+) PECLD | (632) | (505) | Income statements |
| (+) Equity method / (-) Fair value adjustment - investment | 1,246 | (182) | Income statements |
| EBITDA | 12,359 | 11,582 | |
| (+) Depreciation and Amortization | (2,560) | (2,243) | Income statements and Note 9 |
| (+) Financial Result | (4,843) | (3,800) | Income statements |
| (+) IR/CS | (429) | (752) | Income statements |
| (+) Minority | (66) | (69) | Income statements |
| NET PROFIT | 4,461 | 4,718 | Income statements |

In 2023, the Gross Margin was BRL 15,742 million (-3% vs. 2022), negatively impacted by the lower transmission margin, due to non-recurring adjustments via IFRS 15, lower VNR and lower margin of Termopernambuco, and positively, by the following effects: (i) increase in the customer base, (ii) higher volumes; (iii) 2022 Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern effective from the end of April/22 (variation of installment B: +14.14%, +14.82% and +14.75% respectively), of Neoenergia Elektro, effective from the end of August/22 (variation of installment B: +9.32%) and Neoenergia Brasília, effective from the beginning of November/22 (variation of installment B: +5.2%); (iv) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B

2.2 Operating and financial results

+2.5% and +0.25%, respectively; (v) 2023 Tariff Adjustment of Neoenergia Brasília, effective as of October/23 with variation of installment B: +7.14%; and (vi) better result in Renewables due to the entry into operation of the Oitis Wind Complex and the Luzia Solar Complex and the consolidation of Dardanelos, as of September 2023.

2022

Neoenergia presents the results of 2022 based on management analyses that management intends to best translate the company's business, reconciled with international financial reporting standards (IFRS).

| Calculation Log (CONSOLIDATED) | 2022 | 2021 | Correspondence in the Explanatory Notes |
|---|-----------------|-----------------|---|
| (+) Net revenue | 42,787 | 43,165 | Income statements |
| (-) Estimated replacement value of the concession | (1,339) | (1,579) | Note 5 |
| (-) Other revenue | (824) | (610) | Note 5 |
| (+) Gain/loss in RAP | 34 | 36 | Note 5.3 |
| (+) Operation and maintenance revenue | 131 | 70 | Note 5.3 |
| (+) Photovoltaic operations | 28 | 14 | Note 5.3 |
| (+) Other revenue - Other revenues | 5 | 24 | Note 5.3 |
| = Net Operating REVENUE | 40,822 | 41,120 | |
| (+) Electricity costs | (17,813) | (21,620) | Income statements |
| (+) Fuel for energy production | (125) | (558) | Note 8 |
| (+) Construction costs | (8,001) | (6,362) | Income statements |
| (+) Photovoltaic operations | (21) | (13) | Note 8 |
| = Energy Cost | (25,960) | (28,553) | |
| (+) Estimated replacement value of the concession | 1,339 | 1,579 | Note 5 |
| = GROSS MARGIN | 16,201 | 14,146 | |
| (+) Operating costs | (4,507) | (4,279) | Income statements |
| (+) Selling expenses | (360) | (374) | Income statements |
| (+) Other general and administrative revenue/expenses | (2,080) | (1,661) | Income statements |
| (-) Fuel for energy production | 125 | 558 | Note 8 |
| (-) Photovoltaic operations | 21 | 13 | Note 8 |
| (-) Depreciation | 2,243 | 1,751 | Note 8 |
| (+) Other revenue | 824 | 610 | Note 5 |
| (-) Gain/loss in RAP | (34) | (36) | Note 5.3 |
| (-) Operation and maintenance revenue | (131) | (70) | Note 5.3 |
| (-) Photovoltaic operations | (28) | (14) | Note 5.3 |
| (-) Other revenue - Other revenue | (5) | (24) | Note 5.3 |
| = Operating Expense (PMSO) | (3,932) | (3,526) | |
| (+) PECLD | (505) | (350) | Income statements |
| (-) Fair value adjustment - investment | (201) | (482) | Income statements |
| (+) Equity | 19 | 68 | Note 15.1 |
| EBITDA | 11,582 | 9,856 | |
| (+) Depreciation and Amortization | (2,243) | (1,984) | Income statements and Note 8 |
| (+) Financial Result | (3,800) | (2,283) | Income statements |
| (+) IR/CS | (752) | (1,523) | Income statements |
| (+) Minority | (69) | (141) | Income statements |
| NET PROFIT | 4,718 | 3,925 | Income statements |

In 2022, the Gross Margin was BRL 16,201 million, BRL 2,055 million above 2021, impacted by the effects of the Tariff Adjustments of the distributors in 2021 and 2022 and by the effects of the Periodic Tariff Review of Neoenergia Pernambuco and Neoenergia Brasília in 2021, better result in the Wind Power business due to the start-up of the Chafariz and Oitis Wind Farm Complex and higher margin in Termopernambuco.

2.2 Operating and financial results

2021

Neoenergia presents the results of 2021 based on management analyses that management intends to best translate the company's business, reconciled with international financial reporting standards (IFRS).

In 2021, the Gross Margin was BRL 14,146 million, BRL 3,920 million above 2020, impacted by the effects of the Tariff Adjustments of the distributors in 2020 and 2021 and by the effects of the Periodic Tariff Review of Neoenergia Pernambuco and Neoenergia Brasília in 2021, market increase, better result of the Wind businesses, higher generation in Termopernambuco, better trading margin, in addition to the application of BRL 1,209 million of IFRS15 in the transmission (+BRL 451 million vs. 2020) and higher NRV in the amount of BRL 1,579 million (+BRL 1,030 million vs. 2020).

Networks:

2023

The result of the Networks segment includes the performance of both distributors and transmission assets. In the year, net revenue was BRL 40,802 million (+4% vs. 2022), Gross Margin was BRL 13,372 million (-2% vs. 2022), negatively impacted by the lower transmission margin, due to the non-recurring adjustments via IFRS 15 and lower VNR, and positively, by the following effects: (i) increase in the customer base, (ii) higher volumes; (iii) 2022 Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern effective from the end of April/22 (variation of installment B: +14.14%, +14.82% and +14.75% respectively), of Neoenergia Elektro, effective from the end of August/22 (variation of installment B: +9.32%) and Neoenergia Brasília, effective from the beginning of November/22 (variation of installment B: +5.2%); (iv) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively; and (v) 2023 Tariff Adjustment of Neoenergia Brasília, effective from the beginning of October/23 with variation of installment B: +7.14%.

2022

The result of the Networks segment includes the performance of both distributors and transmission assets. In the year, net revenue was BRL 39,218 million (-1% vs. 2021). The Gross Network Margin was BRL 13,649 million, BRL 1,554 million above 2021, impacted by the effects of the distributors' 2021 and 2022 Tariff Adjustments and by the effects of the Tariff Revisions of Neoenergia Pernambuco in April 2021 and Neoenergia Brasília in October 2021.

2021

The result of the Networks segment includes the performance of both distributors and transmission assets. In the year, net revenue was BRL 39,678 million (+33% vs. 2020). The Gross Network Margin was BRL 12,095 million, BRL 3,246 million above 2020, impacted by the effects of the 2020 and 2021 Tariff Adjustments of the distributors and by the effects of the Tariff Revisions of Neoenergia Pernambuco in April 2021 and Neoenergia Brasília in October 2021, VNR (+BRL 1,030 million vs. 2020) in addition to the application of BRL 1,209 million of IFRS15 in the transmission (+BRL 451 million vs. 2020).

Renewables:

2023

The Renewables segment, which includes the performance of the wind, solar and hydroelectric plants of the Neoenergia Group, presented a gross margin of BRL 1,648 million (+BRL 232 million vs. 2022), due to the consolidation of Dardanelos as of September 2023 and the commercial start-up, as of the third quarter of 2022, of the Oitis Wind Complex and the Luzia Solar Complex.

2022

The Renewables segment, which includes the performance of the wind, solar and hydroelectric plants of the Neoenergia Group, ended 2022 with a Gross Margin of BRL 1,416 million (+21% vs. 2021), impacted

2.2 Operating and financial results

on +BRL 360 million for the wind and solar businesses - due to the greater wind resource and the partial commercial operation in the third quarter of 2022 of the Oitis Wind Complex and the Luzia Solar Complex, in addition to the full generation of Chafariz - which offset the lower margin of hydros (-BRL 110 million vs. 2021), explained by the non-recurring effect of the renegotiation of the GSF of Itapebi (-BRL 130 million), Baguari (-BRL 18 million) and Corumbá (-BRL 14 million) in 2021. Without this effect, the margin of the renewables segment would grow 41%.

2021

The Renewables segment, which includes the performance of wind farms and hydroelectric plants of the Neoenergia Group, ended 2021 with a Gross Margin of BRL 1,166 million (+BRL 297 million vs. 2020), positively impacted by +BRL 132 million by wind farms - due to the greater wind resource and the start-up of the Chafariz Complex parks - and by +BRL 165 million by hydraulics, due to the non-recurring effect of the GSF renegotiation (BRL 163 million in the year).

Liberalized:

2023

The Liberalized segment, which comprises the Commercialization and Thermal Generation assets, consolidated a gross margin of BRL 782 million in 2023 (-34% vs. 2022), impacted by a lower margin on Termopernambuco, explained by a lower cost in 2022, when, extraordinarily, there was no gas supply, which allowed the plant not to pay for gas and transportation, honoring its energy sales contracts by buying from PLD. The Trading Company contributed BRL 113 million in the year (+11% vs. 2022).

2022

The Liberalized segment, which comprises the Commercialization and Thermal Generation assets, consolidated a Gross Margin of 1,182 million (+299 million vs. 2021), impacted by the higher margin of Termopernambuco (+BRL 280 million vs. 2021), mainly explained by the impact of the tariff adjustment (dollarized) and the purchase of energy at a lower PLD. The trading company contributed with BRL 102 million of margin in the year (+BRL 20 million vs. 2021).

2021

The Liberalized segment, which comprises the Commercialization and Thermal Generation assets, consolidated a Gross Margin of BRL 883 million (+BRL 348 million vs. 2020), mainly explained by the higher generation of Termopernambuco (higher order vs. 2020), due to the country's water crisis.

ii. Factors that materially affected operating results

Networks:

Distributor

2023

The distributed energy (captive + free) was 68,038 GWh in 2023 (+1.9% vs. 2022). It is worth noting that Neoenergia Coelba, Neoenergia Cosern and Neoenergia Elektro, which underwent tariff revisions in 2023, had their reference markets adjusted in order to compensate for migrations to distributed generation.

The values of energy distributed by distributor and by type of customer are presented in the tables below:

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| Distributed Energy (GWh) | Neoenergia Coelba | | | Neoenergia Pernambuco | | | Neoenergia Coelba | | | Neoenergia Elektro | | | Neoenergia Brasília | | | CONSOLIDATED | | |
|--|----------------------|---------------|-------------|--------------------------|---------------|-------------|----------------------|--------------|-------------|-----------------------|---------------|---------------|------------------------|--------------|-------------|---------------|---------------|-------------|
| | 2023 | 2022 | % | 2023 | 2022 | % | 2023 | 2022 | % | 2023 | 2022 | % | 2023 | 2022 | % | 2023 | 2022 | % |
| Residential | 7,918 | 7,536 | 5.1% | 5,729 | 5,394 | 6.2% | 2,417 | 2,350 | 2.9% | 5,276 | 5,021 | 5.1% | 2,549 | 2,448 | 4.1% | 23,888 | 22,749 | 5.0% |
| Industrial | 698 | 839 | (16.8%) | 360 | 445 | (19.1%) | 151 | 198 | (23.7%) | 960 | 1,125 | (14.7%) | 41 | 42 | (2.4%) | 2,211 | 2,648 | (16.5%) |
| Commercial | 2,912 | 2,989 | (2.6%) | 1,967 | 2,098 | (6.2%) | 779 | 821 | (5.1%) | 2,052 | 2,097 | (2.1%) | 1,439 | 1,466 | (1.8%) | 9,149 | 9,471 | (3.4%) |
| Rural | 2,370 | 2,102 | 12.7% | 491 | 506 | (3.0%) | 409 | 397 | 3.0% | 812 | 889 | (8.7%) | 139 | 144 | (3.5%) | 4,220 | 4,038 | 4.5% |
| Others | 2,662 | 2,569 | 3.6% | 1,794 | 1,849 | (3.0%) | 619 | 608 | 1.8% | 1,268 | 1,280 | (0.9%) | 1,316 | 1,290 | 2.0% | 7,659 | 7,595 | 0.8% |
| Total Distributed Energy (captive) | 16,560 | 16,035 | 3.3% | 10,341 | 10,292 | 0.5% | 4,374 | 4,374 | - | 10,368 | 10,411 | (0.4%) | 5,484 | 5,390 | 1.7% | 47,127 | 46,502 | 1.3% |
| Mercado Livre + Supply | 5,709 | 5,346 | 6.8% | 4,027 | 3,954 | 1.8% | 1,564 | 1,470 | 6.4% | 8,305 | 8,285 | 0.2% | 1,305 | 1,220 | 7.0% | 20,911 | 20,276 | 3.1% |
| Total Distributed Energy (captive + free) | 22,269 | 21,381 | 4.2% | 14,368 | 14,246 | 0.9% | 5,938 | 5,844 | 1.6% | 18,673 | 18,696 | (0.1%) | 6,789 | 6,610 | 2.7% | 68,038 | 66,778 | 1.9% |

The energy losses are monitored through the percentage index that calculates the ratio between the energy injected and the energy billed, accumulated in the 12-month period. Based on this methodology, we present below the evolution of the indicator and the comparison with the tariff coverage.

| DISTRIBUTOR | Losses 12 months (%) | | | | | | | | | | | | | | |
|-----------------------|----------------------|--------|--------|--------|--------|--------------------|--------|--------|-------|-------|------------|--------|--------|--------|--------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | |
| | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 |
| Neoenergia Coelba | 10.61% | 10.48% | 10.47% | 10.52% | 10.49% | 4.01% | 4.27% | 4.13% | 4.53% | 5.56% | 14.63% | 14.75% | 14.60% | 15.04% | 16.05% |
| Neoenergia Pernambuco | 8.60% | 8.65% | 8.73% | 8.89% | 9.00% | 7.98% | 8.04% | 8.09% | 8.29% | 8.44% | 16.58% | 16.69% | 16.82% | 17.18% | 17.44% |
| Neoenergia Cosern | 8.28% | 8.11% | 8.14% | 8.07% | 7.91% | -0.17% | -0.01% | -0.12% | 0.34% | 0.28% | 8.12% | 8.10% | 8.02% | 8.41% | 8.19% |
| Neoenergia Elektro | 5.98% | 5.99% | 6.03% | 5.99% | 5.94% | 0.60% | 0.96% | 0.99% | 1.52% | 1.99% | 6.57% | 6.95% | 7.01% | 7.52% | 7.93% |
| Neoenergia Brasília | 8.22% | 8.30% | 8.23% | 8.29% | 8.16% | 3.21% | 2.79% | 2.65% | 2.93% | 3.26% | 11.42% | 11.09% | 10.88% | 11.22% | 11.42% |

| DISTRIBUTOR | Total losses 12 months (GWh) | | | | | | | | | | | | | | |
|-----------------------|------------------------------|-------|-------|-------|-------|--------------------|-------|-------|-------|-------|------------|-------|-------|-------|-------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | |
| | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 | 4Q22 | 1Q23 | 2Q23 | 3Q23 | 4Q23 |
| Neoenergia Coelba | 2,662 | 2,655 | 2,660 | 2,699 | 2,783 | 1,006 | 1,081 | 1,050 | 1,162 | 1,475 | 3,668 | 3,736 | 3,710 | 3,860 | 4,257 |
| Neoenergia Pernambuco | 1,474 | 1,481 | 1,498 | 1,535 | 1,567 | 1,367 | 1,376 | 1,387 | 1,431 | 1,469 | 2,842 | 2,857 | 2,885 | 2,966 | 3,035 |
| Neoenergia Cosern | 527 | 515 | 520 | 521 | 512 | (11) | (1) | (8) | 22 | 18 | 517 | 515 | 513 | 543 | 530 |
| Neoenergia Elektro | 1,197 | 1,188 | 1,190 | 1,190 | 1,204 | 120 | 191 | 195 | 303 | 403 | 1,317 | 1,379 | 1,385 | 1,493 | 1,607 |
| Neoenergia Brasília | 616 | 623 | 614 | 621 | 625 | 240 | 210 | 198 | 220 | 250 | 856 | 833 | 812 | 841 | 875 |

NOTES: (1) Due to the fact that the deadline for calculating the loss indicator for December 2023 is later than the period of publication of this report, the data presented is estimated. The 2022 indicators were adjusted for the final calculation. (2) The table normalizes the impact of ANEEL Normative Resolution 1000/2021 from 3Q22 to 2Q23, with no impact as of 3Q23. (3) Regulatory limit 12 months.

Neoenergia Coelba presented total losses in 2023 of 16.05%, driven, exceptionally, by the high temperatures in the quarter that made the load 15.5% higher than the 2022 load, causing the Unbilled energy to increase, affecting the indicator. This impact on the indicator was +0.96 p.p. Purging this effect, the indicator would be 15.09%, below the regulatory limit of 15.20%. It is worth noting that the effect of the Unbilled does not impact the Company's Economic Result.

At Neoenergia Pernambuco, total losses ended 2023 at 17.44%, still above the regulatory level of 15.25%. It is worth mentioning the impact of +0.19 p.p. referring to the migration of a large customer to the basic network. Neoenergia Elektro closed 2023 at 7.93%, in line with its regulatory level, having also been impacted by the heat wave of the fourth quarter of 2023, which increased its load by 9.5% compared to 2022 and had effects on a greater volume of Unbilled energy.

2022

In 2022, the energy distributed by the five distributors was 66,778 GWh in the year (-0.8% vs. 2021). The values of distributed energy by customer type are presented in the table below:

2.2 Operating and financial results

| Distributed Energy (GWh) | NEOENERGIA COELBA | | | NEOENERGIA PERNAMBUCO | | | NEOENERGIA COSERN | | | NEOENERGIA ELEKTRO | | | NEOENERGIA BRASILIA | | | CONSOLIDATED | | |
|--|----------------------|---------------|---------------|--------------------------|---------------|---------------|----------------------|--------------|---------------|-----------------------|---------------|---------------|------------------------|--------------|---------------|---------------|---------------|---------------|
| | 2022 | 2021 | % | 2022 | 2021 | % | 2022 | 2021 | % | 2022 | 2021 | % | 2022 | 2021 | % | 2022 | 2021 | % |
| Residential | 7,536 | 7,614 | (1.0%) | 5,394 | 5,454 | (1.1%) | 2,350 | 2,439 | (3.6%) | 5,021 | 5,159 | (2.7%) | 2,448 | 2,458 | (0.4%) | 22,749 | 23,123 | (1.6%) |
| Industrial | 839 | 985 | (14.8%) | 445 | 500 | (11.0%) | 198 | 235 | (15.7%) | 1,125 | 1,222 | (7.9%) | 42 | 63 | (33.3%) | 2,648 | 3,005 | (11.9%) |
| Commercial | 2,989 | 2,878 | 3.9% | 2,098 | 2,119 | (1.0%) | 821 | 854 | (3.9%) | 2,097 | 2,078 | 0.9% | 1,466 | 1,494 | (1.9%) | 9,471 | 9,423 | 0.5% |
| Rural | 2,102 | 2,328 | (9.7%) | 506 | 678 | (25.4%) | 397 | 476 | (16.6%) | 889 | 1,133 | (21.5%) | 144 | 152 | (5.3%) | 4,038 | 4,768 | (15.3%) |
| Others | 2,569 | 2,549 | 0.8% | 1,849 | 1,863 | (0.8%) | 608 | 604 | 0.7% | 1,280 | 1,292 | (0.9%) | 1,290 | 1,216 | 6.1% | 7,595 | 7,523 | 1.0% |
| Total Distributed Energy (captive) | 16,035 | 16,355 | (2.0%) | 10,292 | 10,614 | (3.0%) | 4,374 | 4,607 | (5.1%) | 10,411 | 10,883 | (4.3%) | 5,390 | 5,382 | 0.1% | 46,502 | 47,841 | (2.8%) |
| Mercado Livre + Supply | 5,346 | 4,910 | 8.9% | 3,954 | 3,993 | (1.0%) | 1,470 | 1,424 | 3.2% | 8,285 | 7,832 | 5.8% | 1,220 | 1,322 | (7.7%) | 20,276 | 19,482 | 4.1% |
| Total Distributed Energy (captive + free) | 21,381 | 21,265 | 0.5% | 14,246 | 14,607 | (2.5%) | 5,844 | 6,031 | (3.1%) | 18,696 | 18,715 | (0.1%) | 6,610 | 6,704 | (1.4%) | 66,778 | 67,323 | (0.8%) |

NOTE: For comparative purposes only, Neoenergia Brasília considers the data from 01/01/21 to 03/01/2021, period prior to its incorporation.

The energy losses are monitored through the percentage index that calculates the ratio between the energy injected and the energy billed, accumulated in the 12-month period. Based on this methodology, we present below the evolution of the indicator and the comparison with the tariff coverage.

| DISTRIBUIDOR | Losses 12 months (%) | | | | | | | | | | | | | | |
|-----------------------|----------------------|--------|--------|--------|--------|--------------------|-------|-------|-------|--------|------------|--------|--------|--------|--------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | |
| | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 |
| NEOENERGIA COELBA | 10.63% | 10.63% | 10.63% | 10.66% | 10.61% | 4.14% | 4.49% | 4.47% | 3.90% | 4.01% | 14.77% | 15.12% | 15.09% | 14.56% | 14.63% |
| NEOENERGIA PERNAMBUCO | 8.20% | 8.38% | 8.53% | 8.60% | 8.60% | 8.93% | 8.73% | 8.61% | 8.17% | 7.98% | 17.13% | 17.11% | 17.14% | 16.77% | 16.58% |
| NEOENERGIA COSERN | 8.39% | 8.37% | 8.32% | 8.36% | 8.28% | 1.39% | 1.27% | 0.83% | 0.23% | -0.17% | 9.78% | 9.63% | 9.14% | 8.59% | 8.12% |
| NEOENERGIA ELEKTRO | 5.95% | 6.09% | 6.02% | 5.99% | 5.98% | 0.59% | 0.34% | 0.27% | 0.40% | 0.60% | 6.55% | 6.43% | 6.28% | 6.39% | 6.57% |
| NEOENERGIA BRASILIA | 7.48% | 7.63% | 7.77% | 8.04% | 8.22% | 5.25% | 5.02% | 4.63% | 4.14% | 3.21% | 12.73% | 12.65% | 12.40% | 12.18% | 11.42% |

| DISTRIBUIDOR | Total losses 12 months (GWh) | | | | | | | | | | | | | | |
|-----------------------|------------------------------|-------|-------|-------|-------|--------------------|-------|-------|-------|-------|------------|-------|-------|-------|-------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | |
| | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 | 4Q21 | 1Q22 | 2Q22 | 3Q22 | 4Q22 |
| NEOENERGIA COELBA | 2,652 | 2,640 | 2,657 | 2,666 | 2,662 | 1,033 | 1,115 | 1,116 | 975 | 1,006 | 3,685 | 3,754 | 3,773 | 3,641 | 3,668 |
| NEOENERGIA PERNAMBUCO | 1,446 | 1,470 | 1,496 | 1,493 | 1,474 | 1,574 | 1,531 | 1,511 | 1,418 | 1,367 | 3,020 | 3,002 | 3,007 | 2,911 | 2,842 |
| NEOENERGIA COSERN | 561 | 555 | 546 | 539 | 527 | 93 | 84 | 54 | 15 | (11) | 654 | 639 | 600 | 553 | 517 |
| NEOENERGIA ELEKTRO | 1,195 | 1,225 | 1,214 | 1,206 | 1,197 | 119 | 68 | 54 | 80 | 120 | 1,314 | 1,293 | 1,268 | 1,285 | 1,317 |
| NEOENERGIA BRASILIA | 577 | 584 | 591 | 605 | 616 | 404 | 384 | 353 | 312 | 240 | 981 | 968 | 944 | 917 | 856 |

NOTE: (1) Due to the fact that the deadline for calculating the loss indicator for December 2022 is later than the period of publication of this report, the data presented is estimated. The 2021 indicators were adjusted for the final calculation. The table in 2Q22, 3Q22 and 4Q22 normalizes the impact of ANEEL Normative Resolution 1000/2021.

Total losses continue to decline in the last 12 months, with emphasis on Neoenergia Brasília, which was included in the regulatory limit 2 years earlier than expected in the acquisition business plan. Neoenergia Coelba and Neoenergia Pernambuco continue to seek regulatory levels.

As of the second quarter of 2022, the losses were affected by ANEEL Normative Resolution 1000/2021, which extended the term of ample defense, thus increasing the period between the inspection and the issuance of the invoice, which increases the unbilled, affecting the loss indicator. This effect is temporary and will be carried forward in the 12-month view. In addition, there is no impact on the Company's Economic Results.

Neoenergia Coelba presented total losses in 2022 of 14.75%, without the impact of REN 1000 it was 14.63%, in line with the third quarter of 2022, and continues on the path to reach the regulatory level of 14.24%.

At Neoenergia Pernambuco, total losses for the 12 months ended 2022 at 16.86%, without the impact of REN 1000 was 16.58%, lower than the third quarter of 2022. Neoenergia Pernambuco also continues to seek the regulatory level of 14.97%.

2.2 Operating and financial results

Neoenergia Cosern's 12-month total losses ended the period at 8.19%, without the impact of REN 1000 at 8.12%, lower than the level for the third quarter of 2022 and still below the regulatory limit of 10.72%.

Neoenergia Elektro closed 2022 at 6.67%, without the impact of REN 1000 at 6.57%, in line with the third quarter of 2022 and below its regulatory level of 7.95%.

Finally, and the highlight of the year, Neoenergia Brasília achieved its goal of bringing its losses below the regulatory limit of 11.78% by 2022, two years ahead of the business plan's premise of a 3-year framework. The distributor recorded 12-month losses of 11.79%, without the impact of REN 1000 it was 11.42%, the 8th consecutive quarter of reductions in the indicator, reflecting the turnaround that has been carried out and the consequent consolidation of the Neoenergia Group's management.

2021

In 2021, the energy distributed by the five distributors was 66,257 GWh in the year (+6.2% vs. 2020). Disregarding the energy distributed by Neoenergia Brasília in 2020, when it was not yet under the management of the Neoenergia Group, the variation was +16.2% vs. 2020. The increase is explained by the higher customer base (+2.3%) and the resumption of the market in the concession areas.

The values of distributed energy by customer type are presented in the table below:

| Distributed Energy (GWh) | NEOENERGIA COELBA | | | NEOENERGIA PERNAMBUCO | | | NEOENERGIA COSERN | | | NEOENERGIA ELEKTRO | | | NEOENERGIA BRASILIA | | | CONSOLIDADO | | |
|---|----------------------|--------|---------|--------------------------|--------|--------|----------------------|-------|---------|-----------------------|--------|--------|------------------------|-------|-------|-------------|--------|--------|
| | 2021 | 2020 | % | 2021 | 2020 | % | 2021 | 2020 | % | 2021 | 2020 | % | 2021 | 2020 | % | 2021 | 2020 | % |
| Residential | 7,614 | 7,446 | 2.3% | 5,454 | 5,413 | 0.8% | 2,439 | 2,365 | 3.1% | 5,159 | 5,099 | 1.2% | 2,049 | 2,001 | 2.4% | 22,714 | 22,324 | 1.7% |
| Industrial | 985 | 1,096 | (10.1%) | 500 | 502 | (0.4%) | 235 | 246 | (4.5%) | 1,222 | 1,219 | 0.2% | 53 | 53 | - | 2,995 | 3,115 | (3.9%) |
| Commercial | 2,878 | 2,768 | 4.0% | 2,119 | 2,062 | 2.8% | 854 | 803 | 6.4% | 2,078 | 2,074 | 0.2% | 1,248 | 1,195 | 4.4% | 9,177 | 8,903 | 3.1% |
| Rural | 2,328 | 1,913 | 21.7% | 678 | 618 | 9.7% | 476 | 406 | 17.2% | 1,133 | 1,115 | 1.6% | 133 | 116 | 14.7% | 4,748 | 4,168 | 13.9% |
| Others | 2,549 | 2,444 | 4.3% | 1,863 | 1,711 | 8.9% | 604 | 679 | (11.0%) | 1,292 | 1,370 | (5.7%) | 1,024 | 1,009 | 1.5% | 7,331 | 7,212 | 1.7% |
| Total Distributed Energy (captive) | 16,355 | 15,667 | 4.4% | 10,614 | 10,307 | 3.0% | 4,607 | 4,499 | 2.4% | 10,883 | 10,875 | 0.1% | 4,507 | 4,375 | 3.0% | 43,966 | 45,723 | 2.7% |
| Mercado Livre + Supply | 4,909 | 4,305 | 14.0% | 3,994 | 3,515 | 13.6% | 1,425 | 1,134 | 25.7% | 7,832 | 6,727 | 16.4% | 1,131 | 966 | 17.1% | 19,291 | 16,647 | 15.9% |
| Total Distributed Energy (captive + free) | 21,264 | 19,972 | 6.5% | 14,608 | 13,822 | 5.7% | 6,032 | 5,633 | 7.1% | 18,715 | 17,602 | 6.3% | 5,638 | 5,341 | 5.6% | 66,257 | 62,370 | 6.2% |

The energy losses are monitored through the percentage index that calculates the ratio between the energy injected and the energy billed, accumulated in the 12-month period. Based on this methodology, we present below the evolution of the indicator and the comparison with the tariff coverage.

| DISTRIBUTOR | Losses 12 months (%) | | | | | | | | | | | | | | | |
|-------------|----------------------|--------|--------|--------|--------|--------------------|-------|-------|-------|-------|------------|--------|--------|--------|--------|----------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | | |
| | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | Aneel 21 |
| | 10.59% | 10.68% | 10.69% | 10.70% | 10.63% | 4.75% | 4.32% | 4.16% | 4.12% | 4.14% | 15.34% | 15.00% | 14.85% | 14.82% | 14.77% | 14.26% |
| | 8.05% | 7.98% | 7.89% | 8.01% | 8.20% | 10.11% | 9.43% | 9.07% | 8.73% | 8.93% | 18.16% | 17.41% | 16.96% | 16.74% | 17.13% | 15.18% |
| | 8.44% | 8.54% | 8.51% | 8.48% | 8.39% | 1.39% | 0.77% | 1.04% | 1.10% | 1.39% | 9.83% | 9.31% | 9.55% | 9.58% | 9.78% | 10.74% |
| | 5.73% | 5.71% | 5.79% | 5.92% | 5.95% | 1.46% | 1.45% | 0.99% | 0.24% | 0.59% | 7.19% | 7.16% | 6.78% | 6.16% | 6.55% | 8.02% |
| | 7.76% | 7.47% | 7.72% | 7.63% | 7.48% | 6.36% | 6.56% | 6.14% | 5.43% | 5.25% | 14.12% | 14.03% | 13.86% | 13.06% | 12.73% | 11.63% |

| DISTRIBUTOR | Total losses 12 months (GWh) | | | | | | | | | | | | | | | |
|-------------|------------------------------|-------|-------|-------|-------|--------------------|-------|-------|-------|-------|------------|-------|-------|-------|-------|----------|
| | Technical Loss | | | | | Non-Technical Loss | | | | | Total Loss | | | | | |
| | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | 4Q20 | 1Q21 | 2Q21 | 3Q21 | 4Q21 | Aneel 21 |
| | 2,556 | 2,589 | 2,656 | 2,688 | 2,652 | 1,146 | 1,049 | 1,034 | 1,034 | 1,033 | 3,702 | 3,638 | 3,690 | 3,722 | 3,685 | 3,532 |
| | 1,388 | 1,375 | 1,379 | 1,409 | 1,446 | 1,742 | 1,625 | 1,585 | 1,536 | 1,574 | 3,130 | 3,000 | 2,964 | 2,945 | 3,020 | 2,615 |
| | 536 | 546 | 559 | 565 | 561 | 88 | 50 | 68 | 73 | 93 | 624 | 596 | 627 | 638 | 654 | 724 |
| | 1,096 | 1,110 | 1,163 | 1,196 | 1,195 | 281 | 283 | 199 | 49 | 119 | 1,377 | 1,393 | 1,362 | 1,245 | 1,314 | 1,631 |
| | 583 | 564 | 593 | 592 | 577 | 472 | 489 | 473 | 421 | 404 | 1,055 | 1,053 | 1,066 | 1,013 | 981 | 881 |

2.2 Operating and financial results

NOTE: Due to the fact that the deadline for calculating the loss indicator for December 2021 is later than the period of publication of this report, the data presented is estimated. The December 2020 indicator was adjusted for the final calculation.

Total losses continue to decline in the last 12 months and fell in all five distributors compared to 2020. Neoenergia continues to seek regulatory levels.

Neoenergia Coelba presented total losses in 2021 of 14.77%, the fifth quarter in a row of reduction in the index, approaching the regulatory level of 14.26%, as a result of the intensification of the actions of the loss reduction plan.

At Neoenergia Pernambuco, total losses ended 2021 at 17.13%, slightly higher than in the third quarter of 2021, but below 2020. Neoenergia Pernambuco continues to seek the regulatory level of 15.18%.

Total losses at Neoenergia Cosern ended 2021 at 9.78%, thus remaining below the regulatory limit of 10.74%.

Neoenergia Elektro, in turn, ended 2021 with total losses of 6.55%, also below the regulatory limit of 8.02%.

Neoenergia Brasília recorded total losses of 12.73%, 0.33 p.p. below the indicator of the third quarter of 2021 and 1.13 p.p. below the indicator of the second quarter of 2021, reflecting the turnaround that has been carried out and consequent consolidation of the management of the Neoenergia Group.

Transmitters:

As of December 31, 2023, ten transmission assets were in operation (Afluente T, Narandiba, Potiguar Sul, Atibaia, Biguaçu, Sobral, Dourados, Jalapão, Santa Luzia and Rio Formoso).

The lots purchased in the April 2017 auction were delivered throughout 2019 to 2021 and had their last delivery on August 11, 2021 with the last stretch of Dourados. With this delivery, the projects awarded in the April 2017 auction were brought forward by an average of 15 months in relation to the Aneel deadline and Capex savings of 20% in relation to the original estimate by the Regulator.

In January 2022, the Jalapão line entered into commercial operation (lot 4 of the Dec/17 Auction). The transmission line TL 500 kV Miracema -Gilbués II -Barreiras II, is 728 km in length and is the largest line in operation at Neoenergia, passing through the states of Tocantins, Maranhão, Piauí and Bahia. The Jalapão Lot has a total annualized RAP of BRL 149 million and was delivered 15 months in advance and a Capex saving of 34%, both in relation to that estimated by Aneel. With this delivery, Neoenergia has completed the delivery of all projects auctioned during the December 2017 Auction an average of 15.6 months in advance in relation to Aneel's deadline, with a capex saving of 33% in relation to original estimates from the Regulator.

In January 2023, the Rio Formoso line went into operation. The lot was energized in December 2022 and the RAP cleared in 2023 and delivered with 25% Capex saving compared to parameters indicated by Aneel, moving the regulatory deadline forward by 14 months, once again confirming Neoenergia's ability to execute.

In 2023, the sale of a 50% equity interest in eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) was announced and closed for GIC, with a cash inflow of BRL 1.1 billion in the third quarter of 2023.

2.2 Operating and financial results

| Auction | Lot | Name | Location | Extension (Km) | Substation | RAP ² (BRL MM) | Entry into Operation | Line Availability Rate (%) | | | | |
|----------------|-----|--------------------------|-------------|----------------|---------------|------------------------------|-------------------------|----------------------------|--------|-------|--------|-------|
| | | | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 |
| - | - | Afluente T | BA | 489 | 3 substations | 67 | 1990 | 99.88 | 99.97 | 99.83 | 99.90 | 99.96 |
| Auction Jun/08 | E | Narandiba ¹ | BA | - | 1 substation | 16 | Jun/11 | 99.94 | 99.97 | 99.98 | 99.95 | 99.86 |
| Auction Jun/11 | G | Extremoz II ¹ | BA | - | 1 substation | 5 | Sep/14 | 100.00 | 100.00 | 99.98 | 99.95 | 99.86 |
| Auction May/12 | D | Brumado II ¹ | RN | - | 1 substation | 6 | Jul/15 | 99.94 | 99.97 | 99.98 | 99.95 | 99.86 |
| Auction Jan/13 | G | Potiguar Sul | RN/PB | 190 | - | 33 | Nov/16 | 99.68 | 99.93 | 99.98 | 99.91 | 99.58 |
| Auction Apr/17 | 4 | Dourados | MS | 581 | 1 substation | 89 | Aug/21 | - | - | 99.98 | 99.99 | 99.99 |
| | 20 | Atibaia | SP | - | 1 substation | 18 | Dec/19 | - | 99.99 | 99.90 | 100.00 | 99.90 |
| | 22 | Biguaçu | SC | - | 1 substation | 18 | Jul/20 | - | 100.00 | 99.92 | 99.97 | 99.96 |
| | 27 | Sobral | CE | - | 1 substation | 17 | Jan/20 | - | 100.00 | 99.98 | 99.99 | 99.48 |
| Auction Dec/17 | 6 | Santa Luzia | CE/PB | 345 | 1 substation | 77 | Nov/21 | - | - | - | 100.00 | 99.99 |
| | 4 | Jalapão | BA/TO/PI/MA | 728 | - | 169 | Jan/22 | - | - | - | 99.99 | 99.98 |
| Auction Dec/19 | 9 | Formoso River | BA | 210 | 2 substations | 23 | Jan/23 | - | - | - | - | 99.63 |

NOTE 1: Afluente T came from the process of de-verticalization of Coelba

¹ Narandiba is formed by 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II

² RAP approved Cycle 2023-2024) after Order No. 4,675/2023.

The limit established by the National System Operator (ONS) stipulates availability between 95% and 98% as being within normal range. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. During the last five years, the group's transmitters offered availability above the upper limit defined by the ONS:

Renewables:

2023

The Company ended 2023 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW and 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp. 2023 was a year of completion of the investment cycle in Wind and Solar, with the deliveries of the Oitis Wind Complex (566.5 MW) and Luzia Solar Complex (149 MWp).

2022

The Oitis Wind Farm Complex ended 2022 with 357.5 MW in operation (commercial and under test). In all, there will be 103 turbines, of the GE 158 model, with a unit capacity of 5.5 MW, one of the most modern and efficient in the global market.

On May 31, 2022, the generation of the Luzia solar park began in the form of a test operation and in the third quarter of 2022 part of the complex went into commercial operation. By the end of 2022, 145 MWp were already in operation. All its energy is destined for the ACL, and 100% is already sold by 2026. The project has high synergy with the Chafariz Complex and the Santa Luzia TL. It is important to note that Luzia holds a right to guaranteed association with the Chafariz Wind Farm Complex and thereby is subject to a reduced TUST cost

2021

The Chafariz Complex was completed, totaling 471 MW of installed capacity. In all, the Complex had a Capex of BRL 2.1 billion (approximately BRL 4.5 MM/MW), in line with what was originally planned and with significant anticipation in relation to the business plan.

Liberalized:

2023

Termopernambuco generated 85 GWh of energy, as it was dispatched for 6 days. The result continues to be preserved by the sales contracts and their cost structure.

2022

2.2 Operating and financial results

There was no generation at Termopernambuco S.A., mainly due to the lack of gas supply. The effect on the Company's results is offset by the purchase of energy at PLD lower than the unit variable cost, to supply its sales contracts.

2021

Termopernambuco S.A. presented an energy generation +33.92% vs. 2020, reaching 3,194 GWh explained by the largest dispatch due to the country's hydrological crisis in the second half of 2021.

b) material changes in revenues attributable to the introduction of new products and services, changes in volumes and price changes, exchange rates and inflation

Networks | Distributors

The Electricity Tariffs are set by Aneel for each energy concessionaire according to the specific characteristics of each concession area (geographic territory where each company is contractually obliged to supply electricity), reflecting peculiarities of each region, such as number of consumers, network kilometers and market size (amount of energy served by a given infrastructure), cost of purchased energy, state taxes and others.

According to the concession agreement of Neoenergia Pernambuco and Neoenergia Elektro, the Government will proceed, every 4 years, and for the concession agreement of Neoenergia Coelba, Neoenergia Cosern and Neoenergia Brasília, the Government will proceed, every 5 years, the revisions of the values of the energy commercialization tariffs, changing them more or less, in order to ensure the adequate provision of the services granted and the maintenance of the economic-financial balance of the contract. To this end, the Government must consider the changes in the concessionaire's cost and market structure, the tariff levels observed in similar companies in the domestic and international context, the incentives for efficiency and the moderation of tariffs.

- **Neoenergia Coelba**

On April 20, 2023, Neoenergia Coelba had its Tariff Revision approved by Aneel, with an average effect for the consumer of 8.18% (6.91% for high and medium voltage and 8.66% for low voltage), applied since April 22. Installment A had a fixed value of BRL 7,562 million, with a variation of 7.6% in the period, contributing to the final index with 4.29%. The financial components participated in the final index with 2.81%. Installment B reached BRL 5,490 million, an increase of 2.5% compared to the last 12 months, net of other revenues and revenues from exceeding demand and reactive surplus, with an additional adjustment related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing to the final index with 1.08%. For the Net Remuneration Basis, the amount approved was BRL 15,279 million, in April 2023, reflecting the recognition of investments made. As for the Total Regulatory Electrical Losses recognized in the tariff, Aneel established the percentage equivalent to 15.42% on the energy injected.

On April 19, 2022, Neoenergia Coelba had its tariff adjustment approved by Aneel, with an average effect for the consumer of 21.13%, applied since April 22. The change in Installment A was 11.69%, totaling BRL 6,945.1 million, mainly impacted by increases of 38.29% in sector charges and 10.60% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 224.07/MWh. On the other hand, the variation of Installment B was 14.14% (BRL 5,246.1 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 14.77%, deducted from Factor X, of 0.63%.

2.2 Operating and financial results

Aneel, at an extraordinary public meeting of the board of directors held on April 22, 2021, approved Neoenergia Coelba's tariff adjustment with an average effect for the consumer of 8.98%, in force since then. The use of tax credits related to the final ruling on the exclusion of ICMS from the PIS/Cofins basis and the anticipation of the reversal for tariff modicity of revenues from demand overruns and reactive surplus constituted until Mar/21, contributed to reducing the average effect for consumers, while the adjustment of Installment B items was fully applied as of April 22, 2021. The change in Installment A was 18.52%, totaling BRL 6,117.6 million, mainly impacted by increases of 53.02% in transmission costs and 7.34% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 202.91/MWh. On the other hand, the variation of Installment B was 29.90% (BRL 4,496.9 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 31.10%, deducted from Factor X, of 1.20%.

- Neoenergia Pernambuco

On May 12, Aneel approved Neoenergia Pernambuco's Tariff Adjustment and came into force on May 14, with an average effect of 9.02% for consumers (10.41% for high and medium voltage and 8.51% for low voltage). The factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to the financial components. The change in Installment A was 6.1%, totaling BRL 5,238 million, mainly impacted by the increases of 21.4% in transmission charges and 8.7% in energy purchase costs, in addition to 0.21% due to MMGD in the calculation of technical losses. The average transfer price of energy purchase agreements was set at BRL 279.12/MWh. Installment B did not change, totaling BRL 2,323 million, reflecting the accumulated inflation (IGP-M) since the last adjustment of 0.17%, less the X Factor of 0.17%.

On April 26, Aneel approved Neoenergia Pernambuco's tariff adjustment, with an average effect for the consumer of 18.98%, applied since April 29. The change in Installment A was 10.58%, totaling BRL 5,040.4 million, mainly impacted by increases of 35.99% in sector charges and 9.48% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 257.39/MWh. The change in Installment B was 14.82% (BRL 2,301.7 million), reflecting the accumulated inflation (IGP-M) since the last adjustment of 14.77%, deducted from the X Factor of -0.05%.

Aneel, at an ordinary public meeting of the board of directors, held on April 27, 2021, approved the 5th Periodic Tariff Review of Neoenergia Pernambuco, with an average effect for the consumer of +8.99%, effective as of April 29, 2021. The use of tax credits related to the final and unappealable decision to exclude ICMS from the PIS/Cofins basis, as well as the reprofiling of the Basic Network and Covid-Account, contributed to reduce the average effect on the consumer. Installment B, already net of other revenues, reached BRL 1,961 million (+9.3% considering the market of the last 12 months, already discounting revenues from exceeding demand and reactive surplus). The adjustment of the items in Installment B was fully applied as of April 29, 2021. For the Net Remuneration Basis, the approved amount was BRL 5,648 million, in April 2021, reflecting the full recognition of the investments made. As for the Total Regulatory Losses recognized in the tariff, Aneel established the percentage of 15.1% on the energy injected.

- Neoenergia Cosern

On April 20, 2023, Neoenergia Cosern had its Tariff Revision approved by Aneel and entered into force on April 22, with an average effect of 4.26% for consumers (3.65% for high and medium voltage and 4.45% for low voltage). The factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to the financial components. Installment A had a fixed value of BRL 1,959 million, with a variation of 5.1% in the period, contributing to the final index with 3.14%. The financial components participated in the final index with 1.02%. Installment B reached BRL 1,181 million, an increase of 0.25% compared to the last 12 months, net of other revenues and

2.2 Operating and financial results

revenues from exceeding demand and reactive surplus, considering an additional adjustment associated with the SCEE (Electric Energy Compensation System) related to distributed generation, contributing to the final index with 0.10%. For the Net Remuneration Basis, the amount approved was BRL 3,448 million, in April 2023, reflecting the recognition of investments made. As for the Total Regulatory Electrical Losses recognized in the tariff, Aneel established the percentage equivalent to 10.25% on the energy injected.

On April 19, 2022, Neoenergia Cosern had its tariff adjustment approved by Aneel, with an average effect for the consumer of 20.36%, applied since April 22. The change in Installment A was 10.76%, totaling BRL 1,928.7 million, mainly impacted by increases of 45.05% in sector charges and 9.46% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 242.32/MWh. On the other hand, the variation of Installment B was 14.75% (BRL 1,200.6 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 14.77%, deducted from Factor X, of 0.02%.

Aneel, in an extraordinary public meeting of the executive board held on April 22, 2021, approved the Tariff Adjustment of Neoenergia Cosern, with an average effect for the consumer of 8.96%, in force since then. The use of tax credits related to the final ruling on the exclusion of ICMS from the PIS/Cofins basis and the anticipation of the reversal for tariff modicity of revenues from demand overruns and reactive surplus constituted until Mar/21, contributed to reducing the average effect for consumers, while the adjustment of Installment B items was fully applied as of April 22, 2021. The change in Installment A was 16.18%, totaling BRL 1,710.1 million, mainly impacted by increases of 50.39% in transmission costs and 8.46% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 221.32/MWh. On the other hand, the variation of Installment B was 30.63% (BRL 1,011.9 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 31.10%, deducted from Factor X, of 0.47%.

- Neoenergia Elektro

On August 25, Aneel approved Neoenergia Elektro's Tariff Revision. The new tariffs came into force on August 27, 2023, with an average effect of 7.17%, 9.53% for low voltage and 3.15% for high and medium voltage customers. Installment A had a fixed value of BRL 6,617 million, with a variation of 6.3% in the period, contributing to the final index with 4.40%. The financial components participated in the final index with 3.94%. Installment B reached BRL 2,599 million, with a variation in the period of -3.9% in relation to that verified in the last 12 months, net of other revenues and revenues from exceeding demand and reactive surplus, and an additional adjustment was contemplated related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing to the final index with -1.17%. For the Net Remuneration Basis, the amount approved was BRL 6,521 million, in August 2023, reflecting the recognition of investments made. As for the Total Regulatory Electrical Losses recognized in the tariff, Aneel established the percentage equivalent to 7.69% on the energy injected.

On August 23, Aneel approved Neoenergia Elektro's tariff adjustment, with an average effect for the consumer of 15.77%, applied since August 27. The use of tax credits related to the exclusion of ICMS from the PIS/Cofins basis, the anticipation of the reversal to tariff moderation of revenues from exceeding demand and reactive surplus constituted until July 2022, the inflow of funds from CDE-Elektrobras and the deferral related to the Itaipu bonus contributed to reducing the average effect for the consumer. The change in Installment A was 21.48%, totaling BRL 6.41 billion, impacted by increases of 41.89% in sector charges, 37.13% in transmission costs and 5.46% in energy purchase costs. On the other hand, the variation of Installment B was 9.32% (BRL 2.65 billion), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 10.08%, deducted from Factor X, of 0.76%.

2.2 Operating and financial results

Aneel approved Neoenergia Elektro's tariff adjustment with an average effect for the consumer of 11.49%, applied as of August 27, 2021. The use of tax credits related to the exclusion of ICMS from the PIS/Cofins basis and the anticipation of the reversal to tariff moderation of revenues from exceeding demand and reactive surplus constituted until Jul/21 contributed to reduce the average effect for the consumer, while the adjustment of the items of Installment B were fully applied. The index was impacted by increases of 10.89% in sector charges and 3.73% in energy purchase costs, which were offset by a reprofiling of basic network costs, extraordinarily, reducing transmission costs by 17.76%, implying a variation of Installment A of 0.38%, totaling BRL 5,346 million. The average transfer price of energy purchase agreements was set at BRL 217.54/MWh. On the other hand, the variation of Installment B was 32.49% (BRL 2.432 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of 33.83%, deducted from Factor X, of 1.34%.

• Neoenergia Brasília

On October 20, Aneel approved Neoenergia Distribuição Brasília's 2023 Tariff Adjustment and entered into force on October 22, with an average effect of 9.32% for consumers (7.78% for high voltage, and 9.95% for low voltage). The factors that most impacted the adjustment were the financial components and sector charges. The change in Installment A was 4.8%, totaling BRL 3,099.1 million, impacted by increases of 16.4% in sector charges and 13.0% in transmission costs. The average transfer price of energy purchase agreements was set at BRL 269.93/MWh. On the other hand, the variation of Installment B was 7.14%, reflecting the accumulated inflation in the period (IPCA) of +5.19%, minus Factor X, which was -1.96%, resulting in the value of Installment B of BRL 711.4 million.

On November 1, Aneel approved Neoenergia Brasília's tariff adjustment, with an average effect for the consumer, which includes exemptions that reduce the ICMS tax base of 11.17% applied since November 3, 2022. The variation of Installment A was 15.0%, totaling BRL 2,962.7 million, impacted by increases of 29.1% in sector charges, especially CDE, and 9.4% in energy purchase costs. The average transfer price of energy purchase agreements was set at BRL 273.32/MWh. The variation of Installment B was 5.2% (BRL 583.7 million), reflecting the accumulated inflation (IPCA) since the last adjustment of 7.17%, deducted from the X Factor of 0.57%, as well as adjustments of the deductions applied to Other Revenues and Revenues from Demand and Reactive Exceeds, without any deferral for future periods.

The tariff adjustment process had been postponed for 12 days by ANEEL, at the request of the distributor Neoenergia Brasília, according to Approval Resolution No. 3.131, of October 18, 2022, in view of the expectation of regulation by the Government of the Federal District with guidelines for the application of ICMS exemptions provided for in Complementary Law No. 194, of June 23, 2022. This regulation occurred through the publication of Decree of the Government of the Federal District No. 43,893, of October 27, 2022, providing, due to the joint effect of the tariff adjustment with the reduction of ICMS, an effective average impact to be perceived by consumers of 11.17%.

In October 2021, Aneel approved the 5th RTP of Neoenergia Brasília, with an average effect for the consumer of +11.10%, effective as of October 22. The reversal of the remaining balance of the Covid Account, the use of tax credits related to the exclusion of ICMS from the PIS/Cofins basis, deferral of the purchase of energy from Itaipu as well as the financial related to the Water Scarcity Flag, contributed to reduce the average effect on the consumer. Installment B, already net of other revenues, reached BRL 553.1 million (+0.37% considering the market of the last 12 months, already discounting revenues from exceeding demand and reactive surplus). The adjustment of the items in Installment B was fully applied as of October 22, 2021. For the Net Remuneration Basis, the approved amount was BRL 1,144 million, in September 2021, reflecting the recognition of investments made. As for the Total Regulatory Losses recognized in the tariff, Aneel established the percentage of 11.71% on the energy injected.

2.2 Operating and financial results

It should be noted that the result of the tariff review was in line with the business plan for the acquisition of Neoenergia Brasília.

NOTE 1: Management of Neoenergia in Brasília begins 03/02/21, when it was incorporated.

Networks | Transmitters

On July 4, 2023, Aneel published Approval Resolution No. 3,216, which established the Annual Permitted Revenues for the 2023-2024 cycle. On December 12, Order No. 4,675/2023 was published, which presents the evaluations of the administrative appeals filed against ANEEL Approval Resolution 3,216, of July 4, 2023 and establishes the Annual Permitted Revenues (RAP) of the Transmitters for the 2023-2024 cycle. The RAP value was adjusted by 5.56% in relation to the previous cycle. The main reasons for the increase are the adjustment index provided for in the concession agreements and the effects of the revisions to the concessionaires' revenues.

On July 14, 2022, Approval Resolution No. 3,067 was published, establishing the Annual Permitted Revenue (RAP) of the Transmitters for the 2022-2023 cycle. The amount was adjusted by 19.6% in relation to the previous cycle. The main reasons for the increase are the adjustment index provided for in the concession contracts, the expansion of the transmission system, with the entry into operation of 23 new contracts and authorized improvements, and the effects of the revisions to the concessionaires' revenues. The overall result of the Basic Network RAP for the 2022-2023 cycle totals BRL 41.9 billion.

On July 13, 2021, ANEEL approved the adjustment of the Annual Permitted Revenues - RAP linked to the electricity transmission facilities in commercial operation and the bids and authorizations expected to enter into commercial operation until June 30, 2022, for the period from July 1, 2021 to June 30, 2022. For Afluente T, the adjustment was 37% based on the variation of the IGP-M in the period from June 2020 to May 2021. For the other transmitters, the adjustment was 8% based on the IPCA variation from June 2020 to May 2021.

Renewables

The tariffs of the sales contracts of the generators are adjusted annually according to the indexes defined in the respective contracts.

c) relevant impacts of inflation, price variation of the main inputs and products, exchange rate and interest rate on the issuer's operating result and financial result

In addition to what has been presented, the main macroeconomic indicators and indexes that influence the operations carried out by the Company are:

Revenue

- GDP: GDP growth tends to reflect an increase in electricity consumption.
- Inflation: the IGP-M and IPCA indexes adjust the tariffs for the supply of electricity and transmission revenue.
- Exchange rate (US dollar): index of part of the adjustment portion of electricity supply tariffs.
- CDI: indicator to which most applications are linked.

Expenses

- CDI and TJLP: Considerable portion to which the Company's debts are indexed. In the event of an increase in interest rates, the Company's financial expenses will also increase, negatively affecting its ability to pay.

2.2 Operating and financial results

- Exchange Rate: the price of gas for energy generation has as a parameter the international prices that are quoted in dollars. In addition, some of the debts are pegged to foreign currencies, specifically, the US Dollar and the Euro. There are derivative financial instruments to protect variations in the cash flows of payments, however, for accounting reasons, a portion of the calculated variation still remains in the result.
- Inflation: Broadly reflect the Group's costs and expenses, however, we present the main components directly affected:
 - i. Contracts for the supply of energy purchased for resale by distributors are indexed to price indices and are adjusted annually.
 - ii. Third-party contracted services have their prices adjusted in the negotiations due to the increase in the prices of the inputs used in our service, such as: labor, equipment, spare material, fuel, food, among others.
 - iii. Part of the personnel cost varies according to the inflation rate, due to wage disagreements.
 - iv. The largest portion of the debt allocated to CAPEX financing is indexed to the IPCA

Macroeconomic Environment

At the beginning of 2023, the projections for the economy envisaged a scenario of high interest rates due to the inflationary scenario and uncertainties on the fiscal front.

In this scenario, the Central Bank's Focus Report of December 30, 2022, projected for 2023 a practically flat GDP (Gross Domestic Product) in relation to the previous year, growing only 0.80%, and an IPCA (Broad National Consumer Price Index) of 5.31%, with a Selic Rate still high, with the expectation of closing 2023 at 12.25%.

The first half of the year was marked by a turbulent scenario in the global economy, with high inflation in the main economies, which led Central Banks to further raise interest rates as a measure to contain inflation.

In Brazil, the first half was characterized by a restrictive credit market, but with positive surprises in GDP from agribusiness.

Starting in the second half of 2023, little by little, the Central Banks of the main economies began to signal that the end of the fiscal tightening was closer, while Brazil, which started its tightening earlier, saw its Central Bank start reducing interest rates with consecutive cuts of 0.50 p.p. in the Selic Rate, which ended 2023 at 11.75%.

Inflation measured by the IPCA ended 2023 with an accumulated increase of 4.62%, within the inflation target bands and below that recorded in 2022, of 5.79%, according to the Brazilian Institute of Geography and Statistics (IBGE).

In relation to GDP, the economy ended 2023 with a growth prospect of 3.2%, according to the Institute of Applied Economic Research (IPEA), exceeding the projections for the beginning of the year.

The IBOVESPA index ended 2023 with an increase of 22.28%, a growth characterized by lower market fear, reflecting the improvement in the macroeconomic scenario from the second half of the year, mainly with expectations of falling interest rates in the United States and greater optimism with the Brazilian fiscal scenario.

As for energy consumption, according to the National Electric System Operator (ONS), there was an increase of 5.1% compared to 2022, influenced by high temperatures and low rainfall in the second half of the year in the various regions of the country.

2023

The Consolidated Financial Result was BRL 4,843 million in 2023 (-BRL 1,043 million vs. 2022), mainly explained by the higher expense with debt charges due to the 9% increase in the average debt balance in

2.2 Operating and financial results

relation to the previous year, due to the funding directed to Capex from new transmission, wind and solar projects, in addition to the Distributors and the variation in the updating of the sector financial assets/liabilities.

2022

The Consolidated Financial Result was -BRL 3,800 million in 2022, -BRL 1,517 million vs. 2021, a variation mainly explained by the higher expense with debt charges (+BRL 2,275 million), due to the 38% increase in the average debt balance due to the funding directed to Capex from new transmission and wind projects, in addition to the Distributors. In addition, in the period we observed an increase in CDI (57% of the company's indebtedness), which was partially offset by the increase in income from financial investments (+BRL 636 million), resulting from the increase in average income and 47% of the amount invested.

2021

On a consolidated basis, the Company's financial result reached BRL 2,283 million in the year (+121.7% vs. 2020), driven mainly by the lines of Debt charges, monetary and exchange variations and derivative financial instruments due to the increase in the indexes related to the company's debt (CDI and IPCA). In addition, there was an increase in the average balance of consolidated debt (+31.3% vs. 2020) mainly due to the funding directed to Capex of the projects under construction of the transmitters and wind farms, as well as Capex of the distributors and the funding of BRL 2.5 Bi necessary for the acquisition of CEB.

The line of Revenue from Financial Investments grew in the year (+37.8% vs. 2020), mainly due to the increase in CDI (+1.66 p.p. vs. 2020), negatively impacting the Company's financial investment income.

Below is a table showing the main indicators of the last 3 years:

| Indexe | 2023 | 2022 | 2021 |
|--------------------|---------|---------|--------|
| CDI | 13.04% | 12.39% | 4.42% |
| TJLP | 7.05% | 6.78% | 4.80% |
| Δ USD ¹ | -0.3764 | -0.3628 | 0.3838 |
| IPCA ² | 4.68% | 5.90% | 10.74% |
| IPCA ³ | 4.62% | 5.78% | 10.06% |

Note 1: exchange variation between December 30 and December 30.

Note 2: considers inflation recorded in the year (M-1).

Note 3: considers inflation accounted for in the year.

2.3 Changes in accounting practices/Modified opinions and emphases

2.3. Directors should comment on:

a. changes in accounting practices that have resulted in significant effects on the information provided for in fields 2.1 and 2.2

(i) During the financial year 2023

The changes in accounting pronouncements issued by the CPC and effective as of January 1, 2023 did not have material impacts on the consolidated financial statements.

(ii) During fiscal year 2022

The changes in accounting pronouncements issued by the CPC and effective as of January 1, 2022 did not have material impacts on the consolidated financial statements.

b. modified opinions and emphases present in the auditor's report

There were no reservations or emphases in the independent auditors' reports in relation to the consolidated financial statements for the fiscal years ended December 31, 2023 and 2022.

2.4 Relevant effects on FS's

2.4 - The directors must comment on the relevant effects that the events below have caused or are expected to cause in the issuer's financial statements and in its results:

a) Introduction or disposal of operating segment

Not applicable. In the years ended December 31, 2023, 2022, and 2021, no operating segment was introduced or sold.

b) Constitution, acquisition or disposal of equity interest

Year 2023

In this year, the following events occurred with material effects on the Group's financial statements: **a)** reclassification of the equity interest in Neoenergia Itabapoana from "Investments" to "Non-current assets held for sale"; **b)** reclassification of the equity interest in Norte Energia S.A. from "Non-current assets held for sale" to "Investments";

c) Completion of the asset exchange transaction with Eletronorte; and **d)** Sale of equity interest in transmitters related to the sale of 50% of the equity interest of the subsidiary Neoenergia Transmissão S.A., as detailed below:

a) Neoenergia Itabapoana

In December 2023, the Company received a non-binding indicative offer for the purchase of Neoenergia Itabapoana in the amount of BRL 330 million.

Thus, in accordance with the Company's accounting policies described in Note 16.9 and following the Company's strategy of recovering part of its transmission assets through the sale, on December 31, 2023, Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lower of fair value (net of selling expenses) and book value, impacting the result on December 31, 2023, as summarized below:

| | |
|--|--------------|
| Valor da oferta a 100% das controladas | 330 |
| Valor contábil ajustado | (492) |
| Gastos estimados para venda | (4) |
| Resultado total da transação | (166) |

b) Norte Energia

In 2021, the Company began efforts to dispose of its 10% equity interest in Norte Energia S.A. ('Norte Energia' or 'NESA'), which is the owner of Belo Monte HPP. During 2021 and 2022, the Company received Non Binding Offer (NBO) and other Non Disclosure Agreement (NDA) for NESA.

During the negotiations, there was a perception of increased risk, mainly due to the absence of a definitive resolution by the Brazilian Institute of Environment and Renewable Natural Resources ('IBAMA') related to the definition of the Consensus Hydrograph to be applied to the HPP, in view of which the negotiations did not progress.

The Company's management remains committed to the divestment process, however, after reassessing the current status of the disposal process, it concluded that it is not highly probable to dispose of this asset in the next 12 months. Thus, the Company reclassified the equity interest in NESA to the heading of Investments in subsidiaries, affiliates and joint ventures and reestablished the measurement of this asset using the equity method or its recoverable value, being the lowest among them.

The accounting policies adopted by the Company determine that equity interest, previously classified as Non-Current Assets Held for Sale, when it no longer falls within the

2.4 Relevant effects on FS's

conditions required to be classified as such, the equity method must be applied retrospectively, from the date of its classification. Therefore, the Company proceeded with the retrospective restatement by reclassification in its balance sheet, under the heading of Investment subsidiaries, affiliates and joint ventures, for the years ended December 31, 2022 and December 31, 2021, presented in this report as January 1, 2022, originally published on February 15, 2023 and February 17, 2022.

| | 12/31/2022 Disclosed | Reclassification | 12/31/2022 (1) | 12/31/2021 Disclosed | Reclassification | Consolidated 01/01/2022 (1) |
|--|-------------------------|------------------|-------------------|-------------------------|------------------|-----------------------------------|
| Asset | | | | | | |
| Current | | | | | | |
| Non-current assets held for sale | 1.730 | (797) | 933 | 797 | (797) | - |
| Total current assets | 21.588 | (797) | 20.791 | 21.780 | (797) | 20.983 |
| Non-current | | | | | | |
| Investments in subsidiaries, affiliates and joint ventures | 359 | 797 | 1.156 | 1.200 | 797 | 1.997 |
| Total non-current assets | 70.730 | 797 | 71.527 | 64.020 | 797 | 64.817 |
| Total Assets | 92.318 | - | 92.318 | 85.800 | - | 85.800 |

| | 12/31/2022 Disclosed | Reclassification | 12/31/2022 (1) | 12/31/2021 Disclosed | Reclassification | Consolidated 01/01/2022 (1) |
|--|-------------------------|------------------|-------------------|-------------------------|------------------|-----------------------------------|
| Asset | | | | | | |
| Current | | | | | | |
| Non-current assets held for sale | 1,577 | (797) | 780 | 797 | (797) | - |
| Total current assets | 3,464 | (797) | 2,667 | 3,384 | (797) | 2,587 |
| Non-current | | | | | | |
| Investments in subsidiaries, affiliates and joint ventures | 29,487 | 797 | 30,284 | 26,942 | 797 | 27,739 |
| Total non-current assets | 29,714 | 797 | 30,511 | 27,034 | 797 | 27,831 |
| Total Assets | 33,178 | - | 33,178 | 30,418 | - | 30,418 |

(1) Retrospective restatement by reclassification. Comparative information is being restated retrospectively.

c) Business combination: exchange of assets between Neoenergia and Eletronorte

In May 2023, the company Baguari Energia S.A. ("Baguari Energia") exercised the preemptive right to purchase the shares of Baguari I, and a purchase and sale agreement for the same amount negotiated in the asset exchange agreement with Eletronorte was signed in this act. Thus, the exchange of assets with Eletronorte had as consideration the transfer of Teles Pires and CHTP shares and payment of BRL 454, arising from the sale of Baguari I's shares to Baguari Energia.

On September 26, 2023, the asset exchange transaction with Eletronorte was completed, after meeting all the conditions precedent and carrying out the transfers of the interests previously mentioned and the payment of BRL 454 to Eletronorte.

On October 16, 2023, Neoenergia transferred to Baguari Energia S.A. the common shares corresponding to 100% of the total and voting capital of Baguari I Geração de Energia Elétrica S.A., in the amount of BRL 454, no longer holding any interest in the Baguari HPP Consortium.

Considering that prior to the transaction, the Company already held 51% of EAPSA's shares and that after the completion of the transaction it became the holder of 100% of the shares, the transaction is classified as a business combination carried out in stages.

Thus, all interests involved in the transaction were measured at fair value on the date of the effective transfer of control.

The following are the fair values of assets acquired and liabilities assumed identifiable on the acquisition date.

2.4 Relevant effects on FS's

Fair value of net assets acquired by the Company

| | |
|--|--------------|
| Fair value of acquired assets | |
| Cash and cash equivalents | 208 |
| Trade and other receivables | 40 |
| Securities | 17 |
| Income tax recoverable | 18 |
| Other current and non-current assets | 14 |
| Fixed assets (a) | 1.372 |
| Intangible assets (b) | 1.279 |
| | 2.948 |
| Fair value of liabilities assumed | |
| Suppliers, accounts payable to contractors and agreement contracts | (12) |
| Loans and financing | (121) |
| Income tax payable | (53) |
| Other taxes and sector charges payable | (9) |
| Deferred income taxes (c) | (712) |
| Provisions and other liabilities (d) | (10) |
| Other current and non-current liabilities | (19) |
| | (936) |
| Fair value of net assets acquired | 2.012 |
| Fair value of the consideration transferred and the remeasurement of the previously held interest ⁽¹⁾ | 2.701 |
| Goodwill (c) | 689 |

(1) On the date of the acquisition of control of EAPSA, the consideration transferred for the acquired portion was measured at fair value in the amount of BRL 1,323.

The Company is not subject to contingent consideration or entitled to indemnities that may affect the purchase price. Expenses with attorney's fees, financial advisors, due diligence, fees, among others, related to the transaction totaled BRL 7. The assumptions and valuation techniques of the main assets acquired and liabilities assumed identified in the acquisition of EAPSA are as follows:

- (i) The Company contracted the valuation at the fair value of the fixed assets of the Dardanelos HPP with the independent firm specialized in this type of valuation. Based on the appraiser's report, Management determined the adjustment of BRL 836 to the fixed asset account, which will be depreciated on a straight-line basis until December 2049, due to the term of the concession agreement.
- (ii) BRL 1,279 was allocated to the concession agreement for the provision of the public electricity generation service until December 2049. The fair value of intangible assets (concession agreement) was evaluated using the revenue approach using the multi-period excess earnings method, which considers the present value of the net cash flows expected by the concession. The key assumptions were:
 - Remaining concession term of 26 years and 4 months (until December 2049).
 - The projected volume considered the sale of the entire assured energy of the plant in the ACR until 2040 and in the ACL between 2041 and 2049. Energy sales in the ACR and ACL consider contract prices and projected market prices, respectively. Both prices are adjusted annually by the IPCA throughout the projection.
 - Costs with electricity purchased for resale were considered to cover the energy deficit generated by the average GSF of 96.7%, considering that the SP 90 insurance was contracted, which maintains protection for a GSF floor at 90%. Costs with charges for the use of the electricity network related to TUST, CFURH, ONS fee and TFSEE were also considered. Operating expenses are composed of personnel, materials, services and other expenses, also considering Management's estimates.
 - The investments were designed in accordance with Management's expectations, which are essentially intended for the maintenance of the infrastructure.
 - The taxes on profit were estimated at the nominal rate of 34%, according to the Brazilian tax legislation for the Real Profit taxation regime, adjusted by SUDAM's tax benefits and the reduction of the calculation basis for the distribution of interest on equity.

2.4 Relevant effects on FS's

- Discount rate reflecting the weighted average cost of capital ("WACC"), at a level appropriate to the perception of market risk and adequate remuneration to shareholders on the acquisition date.
- (iii) Deferred taxes on profit totaled BRL 689, and were calculated on the adjustments between the value of books and the fair values of the assets and liabilities mentioned in items (i), (ii) and (iv), at the nominal rate of 34%. As a consequence of the recognition of this liability, there was recognition of residual goodwill of the same amount.
- (iv) The Company conducted a review of the lawsuits of the acquiree, with the objective of evaluating probable future cash disbursements despite the current assessment of the risk of loss of lawsuits. This evaluation results in a lawsuit whose purpose is to question an environmental infraction notice, whose expected loss value is BRL 9.

If the acquisition of EAPSA had been completed on the first day of the period ended December 31, 2023, the Company's consolidated revenues for that period would have been BRL 44,552 and the Company's consolidated net income would have been BRL 4,570.

The Company verified the result of the acquisition of EAPSA, as shown below:

| | |
|--|-------|
| Valor justo de 100% de EAPSA | 2.701 |
| Valor de livros de 100% de EAPSA | (673) |
| Diferença do valor justo atribuído às participações alienadas e o valor de livros dessas participações | (473) |

| | |
|--|--------------|
| Impacto total no resultado ⁽¹⁾ | 1.555 |
|--|--------------|

(1) Considers the reversal of BRL 201 related to the adjustment to the recoverable amount of non-current assets held for sale on 12/31/2022.

d) Sale of equity interest in transmitters

On April 25, 2023, Neoenergia's Board of Directors approved the Share Purchase Agreement and Other Covenants ("SPA") with Warrington Investment Pte. Ltd., referring to the sale of 50% of the equity interest of the subsidiary Neoenergia Transmissão S.A., for the amount of BRL 1,200, subject to usual price adjustments.

In this act, the Company reclassified to the accounts of "Non-current assets held for sale" and "Liabilities directly associated with non-current assets held for sale", the assets and liabilities of the subsidiaries Neoenergia Jalapão Transmissão de Energia S.A., Neoenergia Santa Luzia Transmissão de Energia S.A., Neoenergia Dourados Transmissão de Energia S.A., Neoenergia Atibaia Transmissão de Energia S.A., Neoenergia Biguaçu Transmissão de Energia S.A., Neoenergia Sobral Transmissão de Energia S.A., S.E. Narandiba S.A. and Neoenergia Rio Formoso Transmissão e Energia S.A. (jointly referred to as "investees"). The reclassification was made at the lower of the fair value (net of selling expenses) and the book value of said investees.

The condition precedent for the implementation of the operation, in addition to the applicable prior approvals, was that the Company contribute to the capital of Neoenergia Transmissão S.A., the totality of its interest in the investees under the scope of the transaction. On September 29, 2023, the conditions precedent were fully met and the transaction was concluded with the receipt of cash of BRL 1,111.

The table below presents a summary of the calculation of the transaction amounts at the time of completion of the sale of the interests:

| | |
|---|----------------|
| Measurement at the fair value of the investees for the basis of the offer | 2,400 |
| Adjustments to the value of the offer | (178) |
| Offer amount | 2,222 |
| Cash received for the sale of 50% of Neoenergia Transmissora | (1,111) |
| Fair value of the interest held in Neoenergia Transmissora | 1,111 |
| Sales Expense | (30) |
| Book value of investees | (2,390) |
| Accumulated result of the transaction | (198) |

As a result of the sale of interest, the Company now shares control of Neoenergia Transmissão S.A. with Warrington Investment Pte. Ltd., therefore as of the completion of the operation, its assets and liabilities

2.4 Relevant effects on FS's

are no longer consolidated. The remaining investment at a fair value of 50% in Neoenergia Transmissão S.A. is now valued using the equity method. Thus, the amount of BRL 1,111 was reclassified to the account of "Investments in subsidiaries, affiliates and joint ventures".

Year 2022

This year there were three events with material effects on the Group's financial statements, with the reclassification of the equity interest in Teles Pires and Baguari from the item "Investments" to "Non-current assets held for sale" and the maintenance of the reclassification of the equity interest in Norte Energia S.A. from the item "Investments" to "Non-current assets held for sale", Merger of Bahia PCH III by its direct subsidiary, Neoenergia Brasília, and Acquisition of the interest of the minority shareholders of Neoenergia Pernambuco by Neoenergia S.A. through the public offering auction for conversion of registration, as detailed below:

Non-current assets held for sale

a) Norte Energia

During the year ended December 31, 2022, Management maintained studies and negotiations aimed at divesting NESA, so that it remains committed to the plan to sell this asset in its short-term planning. Thus, in accordance with the Company's accounting policies described in Note 15.8, Management maintained the investment classified as a non-current asset held for sale measured at its fair value, which, in its assessment, had no material change in relation to the fair value previously recorded.

b) Teles Pires and Baguari

On December 16, 2022, the Company entered into the Share Exchange Agreement and Other Covenants with Eletronorte, through which they agreed to exchange the following shareholdings:

Neoenergia transfers in exchange to Eletronorte its interests of 50.56% in Teles Pires, 0.9% in CHTP and 100% in Baguari (leading consortium member and holder of 51% of the Baguari HPP Consortium), jointly valued at the fair value of BRL 788, while Eletronorte transfers in exchange to Neoenergia its interests of 49% in EAPSA, 0.04% in Neoenergia Coelba, 0.04% in Neoenergia Cosern and 0.04% in Afluente T, jointly valued at the same value.

The closing of the transaction is expected to be 6 months and may be postponed for another 6 months subject to the fulfillment of certain conditions precedent usual to this type of operation, including a reorganization within the Eletrobras group within which Eletronorte will become the sole holder of the acquired interests; as well as the observance of preemptive rights of third parties. The Teles Pires and Baguari HPP are part of the same Cash Generating Unit, so the fair value measured in the negotiation period of the terms of the exchange contract corresponds to the fair value of these two assets together. Thus, the accounting reclassification to "Non-Current Assets Held for Sale" of Neoenergia's interest and the effect as a result of this operation is by combining said asset group.

Thus, the result calculated regarding the adjustment to fair value of the set of assets was as follows:

| | |
|---|--------------|
| Book values | |
| Teles Pires | 801 |
| CHTP | 25 |
| Baguari | 155 |
| Total book value | 981 |
| Fair value of the offer | 788 |
| Selling expenses | (8) |
| Adjustment to fair value recognized in 2022 income | (201) |

The balance transferred to the "Non-Current Assets Held for Sale" account was BRL 780, net of selling expenses.

2.4 Relevant effects on FS's

Share Exchange Agreement and Other Covenants

On December 16, 2022, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte had entered into a Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. - EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

On September 26, 2023, the transaction was closed (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate simplification and consolidation of results to the respective Parent Companies, after compliance with certain conditions precedent, including Approval of the Administrative Council for Economic Defense (CADE) and the National Electric Energy Agency (ANEEL), consent of creditors, reorganization within the Eletrobras group within which Eletronorte became the sole holder of the Eletronorte Interests, and the observance of third-party preemptive rights. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now holds: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and 90.18% of Afluente Transmissão de Energia (previously held 90.13%).

With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants ("Purchase and Sale Agreement"), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. ("Baguari Energia") by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), of finalization of the transaction was provided on October 17, 2023.

Corporate restructuring

On May 27, 2022, the then subsidiaries Neoenergia Distribuição Brasília (Neoenergia Brasília) and Bahia Geração de Energia ("Bahia PCH III") approved at the Extraordinary General Meeting ("AGE") the merger of Bahia PCH III by its direct subsidiary, Neoenergia Brasília, subject to Aneel's prior approval, which took place on August 15, 2022. As a consequence, the merger and transfer of the direct corporate control of Neoenergia Brasília to Neoenergia S.A. As the Company was the sole shareholder of Bahia PCH III, it received the shares issued by Neoenergia Brasília in the same amount and of the same class and type as the shares previously held by Bahia PCH III.

The corporate restructuring allows Neoenergia Brasília to adapt to the group's corporate structure model in relation to its other Energy Distributors, all with direct control by Neoenergia SA, as well as the simplification of the group's corporate structure, eliminating inefficiencies in the administrative and financial scope.

The effect of this transaction on the Company's consolidated financial statements as of December 31, 2022, corresponds to the write-off of the unamortized balance of the deferred tax liability in the amount of BRL 656 and the constitution of a deferred tax asset related to the amortized portion of the goodwill by Bahia PCH III in the amount of BRL 22, totaling the recognition of the positive effect of BRL 678 in the income statement.

Auction of the Public Offer for Conversion of Registration Neoenergia Pernambuco

On April 20, 2022, Neoenergia released a statement to the market informing that Neoenergia's Board of Directors approved the launch of a public offering for the acquisition of common shares ("ON") and preferred

2.4 Relevant effects on FS's

shares class "A" ("PNA") and class "B" ("PNB"), for conversion of registration from issuer category A to category B of Neoenergia Pernambuco ("OPA").

The Registration Conversion OPA (a) was intended for the acquisition of up to all the outstanding shares issued by Neoenergia Pernambuco, and (b) launched at the price of BRL 42.02 per ON; BRL 42.02 per PNA and BRL 46.22 per PNB, to be paid in national currency to shareholders who adhere to the Registration Conversion OPA, in the three cases deducted and adjusted (a) by the value of dividends, interest on equity and other income eventually declared by Neoenergia Pernambuco up to the date of the Offer auction and (b) for any changes in the capital of Neoenergia Pernambuco, such as stock bonuses, reverse splits or stock splits, carried out up to the date of the OPA auction ("Price per Share"). The other terms and conditions of the OPA, including the others related to the Price per Share, will be described in the OPA notice.

On October 3, 2022, Neoenergia released a new notice to the market stating that, on that date, the result of the OPA auction occurred. As a result of the Auction, Neoenergia acquired 29,637 ONs, 6,620,985 PNAs and 162,156 PNBs, which together represent 9.13% of Neoenergia Pernambuco's capital, calculated based on the total shares issued, excluding treasury shares. The shares were acquired at the prices of BRL 42.02 per ON, BRL 42.02 per PNA and BRL 46.22 per GNP, totaling BRL 286,953,986.76. With the settlement of the Auction, which will take place on October 5, 2022, 250,506 ONs, 481,997 PNAs and 179,910 PNBs, which represent 1.22% of the total capital of Neoenergia Pernambuco, will remain outstanding.

On October 28, 2022, Neoenergia acquired the interest of the minority shareholders, who represent 9.13% of the capital of Neoenergia Pernambuco and as provided for in the Notice of Public Offer for Registration Conversion, the redemption and cancellation of all shares issued by Neoenergia Pernambuco that remained outstanding after the auction of the Public Tender for Registration Conversion representing 1.22% of its capital was approved.

Year 2021

This year there were three events with material effects on the Group's financial statements, the acquisition of CEB Distribuição S.A. ("CEB-D"), currently Neoenergia Brasília, the reclassification of the equity interest in Norte Energia S.A. from "Investments" to "Non-current assets held for sale", and the Share Purchase and Sale Agreement and Other Covenants ("CCV") issued by Neoenergia Coelba, Neoenergia Cosern and Afluente T for sale by Previ to Neoenergia, as detailed below:

Business combination: acquisition of CEB Distribuição S.A. ("CEB-D"), currently Neoenergia Brasília

On December 4, 2020, the Company, through its subsidiary Bahia Geração de Energia S.A. ("Bahia PCH III"), was the winner in the Public Session of Auction No. 01/2020-CEB-D ("Auction") for the privatization of the electricity distributor CEB-D, having submitted the winning bid in the amount of BRL 2,515 for the acquisition of 100% of the shares issued by CEB-D, whose settlement occurred on March 2, 2021, after prior approval by the Administrative Council for Public Defense ("CADE") and prior consent from the National Electric Energy Agency ("ANEEL"), which occurred on January 14 and 22, 2021, respectively. CEB-D is the electricity distributor in the Federal District, and holds the concession for electricity distribution in the Federal District for a period of 30 years, until July 7, 2045. The acquisition of CEB-D was another step in line with the strategy of the Company's expansion plan in the Brazilian electricity sector. The following is the calculation of the result of the business combination by comparing the amount paid and the fair values of the main identifiable assets acquired and liabilities assumed on March 2, 2021, the date of the business combination:

| | |
|---|--------------|
| Valor da contraprestação paga | 2.515 |
| (-) Caixa assumido na aquisição | (100) |
| Valor líquido da saída de caixa | 2.415 |
| Valor justo dos ativos adquiridos | |
| Contas a receber de clientes e outros | 621 |
| Tributos a recuperar | 164 |
| Depósitos judiciais | 23 |
| Concessão do Serviço Público (ativo financeiro) | 137 |
| Concessão do Serviço Público (ativo contratual) | 134 |

2.4 Relevant effects on FS's

| | |
|---|--------------|
| Deferred income taxes | 393 |
| Other assets | 97 |
| Fixed Assets | 46 |
| Intangible assets (Concession agreement) (i) | 2,716 |
| Other intangibles | 8 |
| | 4,339 |
| Fair value of (-) Liabilities assumed | |
| Suppliers and accounts payable from contractors and securities discounting operations | (461) |
| Taxes and sector charges payable | (460) |
| Loans and financing | (226) |
| Salaries, employee benefits and charges payable | (115) |
| Sectorial financial liabilities (Installment A and others) | (198) |
| Provisions (ii) | (199) |
| Reimbursement to consumers - Federal taxes | (148) |
| Deferred income taxes (III) | (671) |
| Other liabilities | (117) |
| Net assets acquired | 1,744 |
| (=) Goodwill | 671 |

Non-current assets held for sale

Norte Energia S.A. ("NESA") is a publicly traded special purpose company, whose corporate purpose is the implementation, operation, maintenance and operation of the Belo Monte Hydroelectric Power Plant ("Belo Monte HPP"), located on the Xingu River, in the State of Pará and the transmission facilities of restricted interest to the generating plant. The Company indirectly holds 10% of NESA's capital, which makes up the renewable segment, through the subsidiary Belo Monte Participações S.A.

The Board of Directors, in December 2021, authorized the Company's Executive Board to perform the necessary acts to advance the analyses and measures in order to determine the conditions for the sale of the equity interest in NESA. This divestment is in line with the Company's strategy of disposing of minority interests.

The valuation of the fair value of the assets, net of selling expenses, resulted in a value lower than the book value by BRL 482 MM as reflected in the item "Adjustment to fair value of assets classified as held for sale" (Note 15.1), resulting in the fair value of BRL 797 MM, corresponding to the Company's interest in this investment.

Thus, the balance of the investment transferred from "Investments" to "Non-current assets held for sale" was BRL 797.

The measurement of the fair value of the asset of BRL 804 MM (before selling costs of BRL 7 MM) was classified as level 2 fair value and was based on the indicative price contained in the non-binding offer, received by the Company, in view of the prospect of divestment in NESA.

Contract for the Purchase and Sale of Shares and Other Covenants ("CCV") issued by Neoenergia Coelba, Neoenergia Cosern and Afluenta T for the sale by Previ to Neoenergia

On September 16, 2021, Neoenergia released a statement to the market informing that, in compliance with the obligation established in Clause 15.5 of the Shareholders' Agreement, it entered into with Previ, on that date (and with the closing stipulated for October 15, 2021) CCV for the sale by Previ to Neoenergia of the following equity interests: (i) 4,621,407 (four million, six hundred and twenty-one thousand, four hundred and seven) common shares and 1,385,110 (one million, three hundred and eighty-five thousand, one hundred and ten) class A preferred shares issued by Neoenergia Coelba, representing 2.29% (two integers and twenty-nine hundredths percent) of the total capital stock of Neoenergia Coelba ("Neoenergia Coelba Shares"); (ii) 1,854,848 (one million, eight hundred and fifty-four thousand, eight hundred and forty-eight) common shares, 359,031 (three hundred and fifty-nine thousand and thirty-one shares) class A preferred shares and 382,135 (three hundred and eighty-two thousand, one hundred and thirty-five class B preferred shares issued by Neoenergia Cosern, representing 1.54% (one and fifty-four hundredths percent) of the total capital of Neoenergia Cosern ("Neoenergia Cosern Shares"); and (iii) 1,445,606 (one million, four hundred

2.4 Relevant effects on FS's

and forty-five thousand, six hundred and six) common shares issued by Afluente T, representing 2.29% (two integers and twenty-nine hundredths percent) of the total and voting capital of Afluente T ("Afluente T Shares" and, together with Neoenergia Coelba Shares and Neoenergia Cosern Shares, the "Shares Subject to the CCV").

On October 15, 2021, Neoenergia released a new notice to the market stating that, on that date, the CCV was closed, (a) the Shares Subject to the CCV were transferred by Previ to Neoenergia and (b) the price related to the Shares Subject to the CCV was transferred. The price paid by Neoenergia to Previ for all the Shares Subject to the CCV, on October 15, 2021, was BRL 220,458,756.14, of which (a) BRL 181,435,919.23 related to the shares of Neoenergia Coelba; (b) BRL 32,790,269.11 related to the shares of Neoenergia Cosern; and (c) BRL 6,232,567.79 related to the shares of Afluente T.

c) Unusual events or operations

Year 2023

On February 28, 2023, the partial spin-off of Termopernambuco corresponding to its investment in Itapebi was approved, with the merger of the assets spun off by Itapebi itself. Thus, Neoenergia now holds a 100% direct interest in both companies, Termopernambuco and Itapebi.

Year 2022

On 10/21/2022, Termopernambuco, Itapebi and Neoenergia S.A. jointly requested consent from Aneel to carry out the partial spin-off of Termopernambuco followed by the incorporation of the net assets spun off by the Applicant Itapebi. On 02/28/2023, according to a statement of relevant information published on the market in Termopernambuco and Itapebi, these companies approved Termopernambuco's partial spin-off with merger of assets spun off by Itapebi at a Special Shareholders' Meeting. The Partial Spin-off comprised the portion of Termopernambuco's net book assets corresponding to its investment in Itapebi, which includes common shares issued by Itapebi owned by Termopernambuco and the capital gain arising from such investment. As a result of the Partial Spin-Off, 117,464,464 (one hundred and seventeen million four hundred and sixty-four thousand four hundred and sixty-four) shares of common stock issued by Itapebi were canceled. Termopernambuco's capital was reduced by R\$103,490,730.00 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty reais), through the cancellation of 103,490,730 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty) registered shares of common stock with a par value of R\$1.00 (one real) each.

Year 2021

There were no unusual events or transactions in the year ended December 31, 2021.

2.5 Non-accounting measurements

2.5 If the issuer has disclosed, during the last fiscal year, or wishes to disclose on this form non-accounting measurements, such as EBITDA (earnings before interest, taxes, depreciation and amortization) or EBIT (earnings before interest and income tax), the issuer must:

a. inform the value of non-accounting measurements

The amount of the Company's EBITDA for the fiscal year ended December 31, 2023, 2022 and 2021 was BRL 12,359 million, BRL 11,582 million and BRL 9,856 million, respectively.

The amount of the Company's net indebtedness in the fiscal year ended December 31, 2023, 2022 and 2021 was BRL 39,146 million, BRL 36,471 million and BRL 30,749 million, respectively.

b. make reconciliations between the amounts disclosed and the amounts of the audited financial statements

EBITDA and EBITDA by segment

EBITDA

EBITDA (EBITDA - Earnings Before Interest, Income Taxes including Social Contribution on Net Income, Depreciation and Amortization) is a non-accounting measurement prepared by the Company, in accordance with CVM Instruction No. 156, of June 23, 2022, as amended ("CVM Instruction 156"), reconciled with its financial statements. EBITDA consists of the Company's net income, plus net financial income, income tax and social contribution, and depreciation and amortization costs and expenses.

EBITDA and EBITDA by segment are not recognized by accounting practices adopted in Brazil or by the International Financial Reporting Standards ("IFRS"). EBITDA and EBITDA by segment do not represent cash flow for the periods presented, should not be considered as alternative net income, and are not a substitute for cash flow as a liquidity indicator. They may also not be considered for the calculation of dividend distribution. EBITDA and EBITDA by segment do not have a standard meaning and may not be comparable to similarly titled measures disclosed by other companies.

The table below shows the reconciliation of EBITDA with the amounts of the Company's audited consolidated financial statements.

| CONSOLIDATED (In BRL million) | Fiscal year ended | | |
|--|-------------------|---------------|--------------|
| | 2023 | 2022 | 2021 |
| (=) Net Profit | 4,527 | 4,787 | 4,066 |
| (+) Income Tax and CSLL - current and deferred | 429 | 752 | 1,523 |
| (+) Depreciation and Amortization | 2,560 | 2,243 | 1,984 |
| (+) Financial Result (Net) | 4,843 | 3,800 | 2,283 |
| (=) EBITDA | 12,359 | 11,582 | 9,856 |

Table 1: Reconciliation of the Issuer's **EBITDA**.

2.5 Non-accounting measurements

EBITDA by Operating Segment

Then, the Issuer presents EBITDA by operating segment for the fiscal years ended December 31, 2023, 2022 and 2021, consolidated with the amounts of the Company's audited consolidated financial statements.

Networks

| NETWORKS (In BRL million, except indexes) | Fiscal year ended | | |
|--|-------------------|--------------|--------------|
| | 2023 | 2022 | 2021 |
| (=) Net Profit | 2,560 | 4,588 | 4,224 |
| (+) Income Tax and CSLL - current and deferred | 302 | 477 | 1,303 |
| (+) Depreciation and Amortization | 1,932 | 1,695 | 1,515 |
| (+) Financial Result (Net) | 4,354 | 3,146 | 1,850 |
| (=) EBITDA | 9,148 | 9,906 | 8,892 |

Renewables

| RENEWABLES (In BRL million) | Fiscal year ended | | |
|--|-------------------|------------|------------|
| | 2023 | 2022 | 2021 |
| (=) Net Profit | 2,220 | 314 | 25 |
| (+) Income Tax and CSLL - current and deferred | 79 | 131 | 124 |
| (+) Depreciation and Amortization | 373 | 282 | 208 |
| (+) Financial Result (Net) | 208 | 221 | 164 |
| (=) EBITDA | 2,880 | 948 | 521 |

Liberalized

| LIBERALIZED (In BRL million) | Fiscal year ended | | |
|--|-------------------|--------------|------------|
| | 2023 | 2022 | 2021 |
| (=) Net Profit | 457 | 714 | 452 |
| (+) Income Tax and CSLL - current and deferred | 60 | 125 | 83 |
| (+) Depreciation and Amortization | 62 | 67 | 64 |
| (+) Financial Result (Net) | 30 | 105 | 66 |
| (=) EBITDA | 609 | 1,011 | 665 |

Others

| OTHERS (In BRL million) | Fiscal year ended | | |
|--|-------------------|---------------|--------------|
| | 2023 | 2022 | 2021 |
| (=) Net Profit | (710) | (829) | (635) |
| (+) Income Tax and CSLL - current and deferred | (12) | 19 | 13 |
| (+) Depreciation and Amortization | 193 | 199 | 197 |
| (+) Financial Result (Net) | 251 | 328 | 203 |
| (=) EBITDA | (278) | (283) | (222) |
| RECONCILIATION EBITDA CONSOLIDATED (In BRL million) | Fiscal year ended | | |
| | 2023 | 2022 | 2021 |
| Networks | 9,148 | 9,906 | 8,892 |
| Liberalized | 2,880 | 948 | 521 |
| Renewables | 609 | 1,011 | 665 |
| Holding | (278) | (283) | (222) |
| EBITDA CONSOLIDATED | 12,359 | 11,582 | 9,856 |

2.5 Non-accounting measurements

Net Indebtedness

Net Indebtedness is a non-accounting measurement prepared by the Company, reconciled with its financial statements that corresponds to the sum of the balances of loans and financing, debentures and derivative financial instruments assets and liabilities (current and non-current), deducted from the balance of cash and cash equivalents and securities (current and non-current). Net Indebtedness is not a measure of financial performance, liquidity or indebtedness recognized by accounting practices adopted in Brazil, nor by the International Financial Reporting Standards (IFRS), issued by the International Accounting Standard Board (IASB), does not have a standard meaning and may not be comparable to measures with similar securities provided by other companies.

The table below shows the reconciliation of Net Indebtedness with the amounts of the Company's audited financial statements:

| NET DEBT (In BRL million) | Fiscal year ended | | |
|--|-------------------|---------------|---------------|
| | 2023 | 2022 | 2021 |
| (+) Loans and Financing (Current and Non-current) | 45,883 | 43,503 | 38,623 |
| (+) Derivative financial instruments liabilities (Current and non-current) | 1,929 | 1,240 | 331 |
| (-) Derivative financial instruments assets (Current and non-current) | (631) | (957) | (2,201) |
| Gross indebtedness | 47,181 | 43,786 | 36,753 |
| (-) Cash and cash equivalents | (7,448) | (6,802) | (5,545) |
| (-) Securities (Current and non-current) | (587) | (513) | (459) |
| Net indebtedness | 39,146 | 36,471 | 30,749 |

| INDEBTEDNESS (In BRL million, except indexes) | Fiscal year ended | | |
|--|-------------------|--------|-------|
| | 2023 | 2022 | 2021 |
| Financial results | 4,843 | 3,800 | 2,283 |
| EBITDA (12 months) | 12,359 | 11,582 | 9,856 |
| EBITDA/Financial result | 2.55 | 3.05 | 4.32 |
| Net Debt/EBITDA | 3.17 | 3.15 | 3.12 |

| INDEBTEDNESS (In BRL million, except indexes) | Year ended December 31 | | |
|---|------------------------|--------|--------|
| | 2023 | 2022 | 2021 |
| Shareholders' equity | 30,076 | 26,937 | 24,238 |
| EBITDA (12 months) | 12,359 | 11,582 | 9,856 |
| Net Indebtedness Index/Net Indebtedness + Equitynet | 0.57 | 0.58 | 0.56 |

c. explain why it understands that such measurement is more appropriate for the correct understanding of its financial condition and the result of its operations

EBITDA and EBITDA by segment

EBITDA and EBITDA by segment are presented as additional information because the Company believes they are important indicators of its operating performance for investors. However, no information should be considered in isolation, as a substitute for net income calculated in accordance with IFRS or accounting practices adopted in Brazil, or as a measure of the Company's profitability.

Since EBITDA and EBITDA by segment do not consider certain costs and expenses intrinsic to the Company's business, which could, in turn, significantly affect the Company's results, such as financial expenses, taxes,

2.5 Non-accounting measurements

depreciation and amortization, the use of EBITDA and EBITDA by segment have limitations that affect its use as an indicator of the Company's profitability.

Net Indebtedness

The disclosure of information on net indebtedness aims to present an overview of the Company's indebtedness and financial position. Net indebtedness is equal to the sum of current and non-current liabilities of loans and financing (including charges), debentures and derivative financial instruments, less the balances of derivative financial instruments recorded in current and non-current assets, less the balances of cash and cash equivalents and securities recorded in current and non-current assets. Net indebtedness is not a measure of financial or liquidity performance under accounting practices adopted in Brazil or IFRS. Other companies may calculate net indebtedness differently from the Company. In the management of our business, we use net indebtedness as a way to assess our financial position. The Company understands that this measure works as an important tool to periodically compare the Company's financial position, analyze the degree of financial leverage, as well as to support certain management decisions, such as investment and cash flow management decisions.

2.6 Events subsequent to FS's

2.6. Identify and comment on any event subsequent to the last financial statements of the end of the fiscal year that substantially changes them

(i) Debt borrowing

As detailed below, the Group raised the following funds in January 2024:

| Date of Subsidiary | Nature | Amount | Due | Date Receipt |
|-----------------------|----------------|---------|----------|--------------|
| Neoenergia Pernambuco | Capital market | BRL 436 | 10 years | 01/02/2024 |
| Neoenergia COELBA | Capital market | BRL 610 | 10 years | 01/02/2024 |

2.7 Allocation of results

2.7. The directors must comment on the allocation of social results, indicating:

The Executive Board of the companies of the Neoenergia Group, regarding the allocation of social results, will take into account, in its strategic planning, specific and measurable objectives that seek to optimize profitability and create value for the shareholder in a sustainable manner considering the applicable legislation and recognized corporate governance principles.

| | 2023 | 2022 |
|--|---|---|
| a. Rules on profit retention | Pursuant to the Brazilian Corporate Law, the shareholders gathered at the Annual General Meeting ("AGM") may resolve and withhold portion of net income for the year, allocated to the payment of expenses provided for in a capital budget that has been previously approved. | |
| | In addition, the Company's Bylaws ("Bylaws") establish that (i) 5% of the Company's net income will be allocated to the constitution of a legal reserve, provided that it does not exceed 20% of the capital; and (ii) amount allocated to the formation of reserves for contingencies, and reversal of those formed in previous years. A The Company has no statutory provision for profit retention, with exception of the constitution of legal reserve and reserves provided for by law. | |
| | Legal reserve: BRL 223 million | Legal reserve: BRL 234 million |
| | Profit retention reserve: BRL 3,045 million | Profit retention reserve: BRL 3,267 million |
| a.i. Profit Retention Amounts | | |
| a.ii. Percentages in relation to total declared profits | 73.26% | 74.90% |
| b. Rules on dividend distribution | The Dividend Policy became effective as of the IPO, on July 1, 2019. The Company's Bylaws provide that (i) the payment of 25% of adjusted net income as a mandatory minimum dividend after the deductions provided for in the rules on retained earnings described in item 2.7.a, and if it exceeds this amount, to propose to the General Meeting to approve the allocation of the excess to the constitution of an unrealized profit reserve; and (ii) the amount of interest, paid or credited, as remuneration on own capital, under the terms of article 9, paragraph 7 of Law no. 9,429, of 12/26/95 and relevant legislation and regulations, may be imputed to the minimum mandatory dividends distributed by the The Executive Board of the companies in the NEOENERGIA GROUP will take into account in its strategic planning specific and measurable objectives that seek to optimize profitability and create shareholder value in a sustainable manner, taking into account applicable legislation and recognized corporate governance principles. | |
| | The company's dividend distribution policy follows the rules of the Brazilian Corporation Law, i.e. the distribution of net profits once a year. | |
| | However, under the terms of the Bylaws, the Board of Directors may approve the distribution of interim dividends and Interest on Equity more than once a year. | |
| | Financing: Financing agreements have no restrictions of dividend payments above the mandatory minimum, provided that the company is in compliance with its contractual obligations. | |
| c. Frequency of dividend distributions | Except for the provisions of the Brazilian Corporation Law, the Company has no restrictions on the distribution of dividends, nor are there any restrictions imposed by contracts, judicial, administrative or arbitration decisions. | |
| d. Any restrictions on the distribution of dividends imposed by special legislation or regulations applicable to the issuer, as well as contracts, judicial, administrative or arbitration decisions administrativas ou arbitrais | The current Dividend Policy was approved by Neoenergia's Board of Directors at a meeting held on October 26, 2017, with effectiveness conditional on the Company's initial public offering, so the new policy came into force and effect as of the Company's initial public offering held on July 1, 2019. | |
| e. Whether the issuer has a formally approved profit allocation policy, stating the body responsible for approval, the date of approval and, if the issuer publishes the policy, the location on the World Wide Web where the document can be consulted | The full Policy can be found on the website for Neoenergia investor relations at https://www.neoenergia.com/pt/politicas-governanca-corporativa or CVM website: www.cvm.gov.br | |

2.8 Relevant items not evidenced in the FSs

2.8 - The directors shall describe the relevant items not evidenced in the issuer's financial statements, indicating:

a. Comments on the assets and liabilities held by the issuer, directly or indirectly, that do not appear in its balance sheet (off-balance sheet items), such as:

i. Comments on portfolios of receivables written off over which the entity maintains risks and liabilities, indicating respective liabilities

In the financial statements for the years ended December 31, 2023 and 2022, there were no transactions (assets or liabilities) of a material nature, individually or when aggregated that have not been recorded in the accounting books that support the financial statements.

ii. Comments on contracts for future purchase and sale of products or services

The company has commitments related to long-term contracts with the purchase of energy, as follows:

| | 2025 | 2026 | 2027 | 2028 | 2029 | Between 2030 and 2034 | Between 2035 and 2039 |
|---------------------------|--------|--------|--------|--------|--------|-----------------------|-----------------------|
| Purchase of energy | 14,580 | 15,401 | 16,370 | 17,396 | 17,413 | 106,641 | 25,424 |

iii. Comments on unfinished construction contracts

The company has commitments related to long-term infrastructure construction contracts as follows:

| | 2025 | 2026 | 2027 | 2028 | 2029 | Between 2030 and 2034 | Between 2035 and 2039 |
|---------------------------------------|-------|-------|-------|-------|-------|-----------------------|-----------------------|
| Construction of infrastructure | 5,179 | 5,444 | 5,915 | 6,090 | 6,326 | 36,404 | 1,429 |

iv. Comments on contracts for future receipts of financing

In the financial statements for the years ended December 31, 2023 and 2022, there were no transactions (assets or liabilities) of a material nature, individually or when aggregated that have not been recorded in the accounting books that support the financial statements.

v. Comments on other items not disclosed in the financial statements

There are no other relevant items not evidenced in the Company's financial statements for the fiscal years ended December 31, 2023 and 2022.

2.9 Comments on items not evidenced

2.9. In relation to each of the items not evidenced in the financial statements indicated in item 2.8, the directors must comment:

a. how such items change or may change revenues, expenses, operating income, financial expenses or other items of the issuer's financial statements

Not applicable. In the years ended December 31, 2023 and 2022, there were no transactions that change or may change revenues, expenses, operating income, financial expenses or other items, which have not been recorded in the accounting books that support the financial statements.

b. nature and purpose of the operation

Not applicable.

c. nature and amount of the obligations assumed and the rights generated in favor of the issuer as a result of the transaction

Not applicable.

2.10 Business plans

2.10. The directors should indicate and comment on the main elements of the issuer's business plan, specifically exploring the following topics:

- a. **investments, including:**
 - i. **quantitative and qualitative description of ongoing investments and investments foreseen**

The Neoenergia Group closed 2023 with a total investment of BRL 8,931 million, an amount that comprises all investments made by the companies that the Neoenergia Group consolidates. Below are the consolidated management investments, separated by segment in the years 2023, 2022 and 2021:

| CAPEX Neoenergia (BRL million) | 2023 | 2022 | 2021 |
|---|----------------|----------------|----------------|
| Networks | (8,210) | (8,091) | (6,176) |
| Renewables | (648) | (1,736) | (3,106) |
| Liberalized | (59) | (62) | (84) |
| Holding | (14) | (3) | (2) |
| TOTAL | (8,931) | (9,892) | (9,369) |

In accordance with the investment plans disclosed by our Parent Company, Iberdrola plans to make a net investment of EUR 36 billion in the period from 2024 to 2026. Among these investments, it is noteworthy that approximately EUR 4.3 billion are destined for Brazil.

NETWORKS:

Distribution

The investments made and projected by the Neoenergia Group's distributors seek to improve the robustness of their networks, improve the quality of energy supply, reduce commercial and technical losses and meet the vegetative expansion of their markets, thus complying with the requirements established by the regulatory body.

Neoenergia Coelba

In 2023, NEOENERGIA COELBA invested an amount of BRL 2,709,948 thousand and a net direct investment of BRL 2,575,586 thousand, of which BRL 1,825,396 thousand in the expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as detailed in the following table for 2023, as well as for the years 2022 and 2021:

| Investment in BRL thousand | 2023 | 2022 | 2021 |
|---|--------------------|--------------------|--------------------|
| Nature Investment | | | |
| Network Expansion | (1,825,396) | (1,925,036) | (1,587,314) |
| Light for All Program | (366,873) | (685,478) | (583,991) |
| New Connections | (957,983) | (723,252) | (618,832) |
| New SS's and RD's | (500,572) | (516,330) | (384,491) |
| Asset Renewal | (320,252) | (376,564) | (221,726) |
| Network Improvement | (123,985) | (204,308) | (141,999) |
| Losses and Default | (104,718) | (151,404) | (142,778) |
| Others | (158,910) | (223,925) | (156,576) |
| Material Handling (Stock x Work) | (176,687) | 453 | (243,608) |
| (=) Gross Investment | (2,709,948) | (2,880,783) | (2,494,000) |
| GRANTS | 134,362 | 254,744 | 277,173 |
| (=) Net Investment | (2,575,586) | (2,626,039) | (2,216,827) |
| Material Handling (Stock x Work) | 176,687 | (453) | 243,608 |
| (=) Net Direct Investment | (2,398,899) | (2,626,493) | (1,973,220) |

Neoenergia Pernambuco

2.10 Business plans

In 2023, NEOENERGIA PERNAMBUCO invested an amount of BRL 847,231 thousand and a net direct investment of BRL 803,794 thousand, of which BRL 459,819 thousand in the expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as detailed in the following table for 2023, as well as for the years 2022 and 2021:

| Investment in BRL thousand Nature Investment | 2023 | 2022 | 2021 |
|--|------------------|------------------|------------------|
| Network Expansion | (459,819) | (450,597) | (335,519) |
| Light for All Program | - | - | - |
| New Connections | (331,552) | (304,833) | (261,854) |
| New SS's and RD's | (122,027) | (136,521) | (73,642) |
| Asset Renewal | (157,773) | (149,923) | (82,559) |
| Network Improvement | (58,141) | (76,825) | (56,530) |
| Losses and Default | (86,994) | (145,609) | (128,647) |
| Others | (57,897) | (109,495) | (101,348) |
| Material Handling (Stock x Work) | (26,607) | (19,902) | (70,232) |
| (=) Gross Investment | (847,231) | (952,351) | (774,836) |
| GRANTS | 16,831 | 34,907 | 11,297 |
| (=) Net Investment | (830,401) | (917,445) | (763,539) |
| Material Handling (Stock x Work) | 26,607 | 19,902 | 70,232 |
| (=) Net Direct Investment | (803,794) | (897,543) | (693,306) |

Neoenergia Cosern

In 2023, NEOENERGIA COSERN invested an amount of BRL 425,433 thousand and a net direct investment of BRL 413,073 thousand, of which BRL 230,943 thousand in the expansion of the electrical system with the construction and expansion of substations, construction of lines and customer connections, as detailed in the following table for 2023, as well as for the years 2022 and 2021:

| Investment in BRL thousand Nature Investment | 2023 | 2022 | 2021 |
|--|------------------|------------------|------------------|
| Network Expansion | (230,943) | (250,439) | (183,438) |
| Light for All Program | - | - | - |
| New Connections | (147,524) | (134,689) | (101,652) |
| New SS's and RD's | (83,419) | (115,750) | (81,787) |
| Asset Renewal | (75,369) | (80,970) | (59,084) |
| Network Improvement | (54,013) | (88,446) | (49,559) |
| Losses and Default | (19,055) | (30,167) | (24,107) |
| Others | (39,139) | (54,899) | (45,937) |
| Material Handling (Stock x Work) | (6,914) | (27,324) | (32,809) |
| (=) Gross Investment | (425,433) | (532,245) | (394,935) |
| GRANTS | 5,446 | 5,155 | 1,822 |
| (=) Net Investment | (419,987) | (527,089) | (393,113) |
| Material Handling (Stock x Work) | 6,914 | 27,324 | 32,809 |
| (=) Net Direct Investment | (413,073) | (499,766) | (360,304) |

Neoenergia Elektro

In 2023, NEOENERGIA Elektro invested an amount of BRL 994,135 thousand and a net direct investment of BRL 860,556 thousand, of which BRL 502,520 thousand in the expansion of the electrical system with the construction and expansion of substations, construction of lines and customer connections, as detailed in the following table for 2023, as well as for the years 2022 and 2021:

2.10 Business plans

| Investment in BRL thousand Nature Investment | 2023 | 2022 | 2021 |
|---|------------------|--------------------|------------------|
| Network Expansion | (502,520) | (518,271) | (431,821) |
| Light for All Program | - | - | - |
| New Connections | (329,004) | (284,836) | (230,833) |
| New SS's and RD's | (173,341) | (233,435) | (200,988) |
| Asset Renewal | (197,660) | (192,008) | (153,541) |
| Network Improvement | (99,906) | (119,752) | (73,939) |
| Losses and Default | (18,246) | (18,854) | (19,880) |
| Others | (108,213) | (278,718) | (104,616) |
| Material Handling (Stock x Work) | (67,590) | (25,859) | 3,290 |
| (=) Gross Investment | (994,135) | (1,153,461) | (780,507) |
| GRANTS | 65,989 | 34,300 | 83,937 |
| (=) Net Investment | (928,146) | (1,119,161) | (696,569) |
| Material Handling (Stock x Work) | 67,590 | 25,859 | (3,290) |
| (=) Net Direct Investment | (860,556) | (1,093,302) | (699,859) |

Neoenergia Brasília

Neoenergia Brasília was incorporated into the Group on March 2, 2021 and as of this date the results were 100% consolidated. At Neoenergia Brasília, we have advanced in the multi-year investment plan for the distributor, focusing on standardization, improvement of service quality and customer service in the Federal Director.

In 2023, NEOENERGIA Brasília invested an amount of BRL 255,122 thousand and net direct investment of BRL 248,100 thousand, of which BRL 90,499 thousand in expansion of the electrical system with construction and expansion of substations, line construction and customer connections, as detailed in the following table for 2023, as well as for the years 2022 and 2021:

| Investment in BRL thousand Nature Investment | 2023 | 2022 | 2021 |
|---|------------------|------------------|------------------|
| Network Expansion | (90,499) | (88,021) | (41,300) |
| Light for All Program | - | - | - |
| New Connections | (44,110) | (25,899) | (11,613) |
| New SS's and RD's | (46,389) | (62,121) | (29,687) |
| Asset Renewal | (57,171) | (58,817) | (24,557) |
| Network Improvement | (51,256) | (78,153) | (39,043) |
| Losses and Default | (13,351) | (32,228) | (11,791) |
| Others | (52,478) | (93,757) | (90,789) |
| Material Handling (Stock x Work) | 9,633 | (8,413) | (96,066) |
| (=) Gross Investment | (255,122) | (359,389) | (303,546) |
| GRANTS | 16,655 | 9,760 | 8,079 |
| (=) Net Investment | (238,467) | (349,629) | (295,467) |
| Material Handling (Stock x Work) | (9,633) | 8,413 | 96,066 |
| (=) Net Direct Investment | (248,100) | (341,215) | (199,401) |

Transmission:

Neoenergia operates in the transmission segment, which comprises the operation and maintenance of transmission lines and substations at a voltage equal to or greater than 230 kV and which, therefore, are part of the sin - National Interconnected System. The remuneration of these assets is given by the Annual Permitted Revenue - RAP resulting from the Transmission Auctions (greenfield projects) and/or authorizing resolutions (reinforcements in existing facilities) collected from the users of the system, both generation and load.

In 4Q23, twelve transmission assets were in operation (Afluente T, Narandiba, Potiguar Sul, Atibaia, Biguaçu, Sobral, Dourados, Jalapão, Santa Luzia, Rio Formoso, Sections 2, 3, 4 and 5 of Lagoa dos Patos and Section 4 of Vale do Itajaí).

In the transmission segment, the delivery of sections of Lagoa dos Patos (T2: TL 525kV Povo Novo- Guaíba 3 C3, T3: TL 230kV Livramento 3 - Santa Maria 3 C2, T4: SS 525kV Marmeleiro - Synchronous Compensator, T5: SS 230kV Livramento 3 - Synchronous Compensator) and Vale do Itajaí (T4:LT 230kV Rio do Sul - Indaial CD, TL

2.10 Business plans

230kV Indaial Gaspar 2 CD, and SS 230/138kV Indaial), totaled an additional Annual Permitted Revenue (RAP) of BRL 90 million.

Afluentes T

Afluentes T is composed of 3 own substations called Tomba, Brumado II and Itagibá, and assets installed in the Funil, Ford, Pólo and Camaçari IV Substations and 230kV transmission lines: Funil - Itagibá C1, Pólo-Ford C1/C2, Camaçari IV-Pólo C1/C2, Governador Mangabeira-Tomba C1/C2 and Funil/Poções II C1, Brumado II - Poções II C1, Poções II - Itagibá C1. The transmission assets of the Afluentes T, which are part of the Basic Network, are located in the State of Bahia and total installed capacity of 600 MVA, 400 MVA in SS Tomba, in Feira d'E Santana, and 200 MVA in SS Brumado II, municipality of the same name. The transmission lines have a total length of 484.4 km and are located in the State of Bahia.

Narandiba S.A.

SS Narandiba S.A. is composed of three substations tendered by the Government: SS 230/69kV Narandiba, located in the city of Salvador/BA, whose installed capacity was expanded from 200 MVA to 400 MVA, through the implementation of two more three-phase transformers 230/69kV, 100 MVA each, and the substations, Brumado II 230/138kV, also in the state of Bahia with an expansion from 100 MVA to 200 MVA, through the implementation of another three-phase transformer 230/138 kV, 100 MVA, and Extremoz II 230/69kV, in Rio Grande do Norte with a capacity of 300 MVA.

Potiguar Sul

Potiguar Sul was created after Neoenergia was awarded Lot G under ANEEL transmission auction 001/2013. The Project consists of the construction, operation and maintenance of circuit 2 of the 500kV Transmission Line with connection to the Campina Grande III substations, in Paraíba and Ceará-Mirim II-C2, in Rio Grande do Norte, totaling approximately 190 km of line and passing through 25 municipalities.

The Project's objective is to transport wind generation sourced from the 2011 alternative source reserve energy auction, located in Rio Grande do Norte. The project entered into commercial operations on November 7, 2016.

Other assets and projects

At the Auction for the concession of Public Electricity Transmission Service No. 02/2019, held on December 19, 2019, the Neoenergia Group won lot 9, located in Bahia, which comprises 1 transmission line of 210 km in length and 2 substations.

Also in December 2019, Neoenergia completed construction of the Fernão Dias Substation 14 months in advance of the Aneel Contract Term (February 2021), referring to lot 20 under auction No. 05/2016 of April 2017 (Neoenergia Atibaia Transmissão de Energia S.A.). The project, which is located in the state of São Paulo, offered a CAPEX 38% lower than the investment of R\$141 million originally estimated by Aneel and was partly financed through a green debenture issued by Neoenergia during the first half of 2019, totaling R\$1.3 billion as part of two series, one with a term of 10 years (IPCA + 4.07%) and another with a total term of 14 years (IPCA + 4.22%).

In January 2020, Neoenergia Sobral Transmissão de Energia S.A. (SS 500/230 kV Sobral III - 500 kV Static Compensator), which located in the state of Ceará, was completed 13 months in advance of Aneel's Contractual Term (February 2021). The project, which refers to Lot 27 of transmission auction No. 05/2016 of April 2017, carried out CAPEX 33% lower than the investment of BRL 117 million originally estimated by Aneel.

In July 2020, Neoenergia Biguaçu Transmissão de Energia S.A. (SS Biguaçu - 525 kV Static Compensator), which is located in the state of Santa Catarina, was completed 7 months in advance of Aneel's Contractual Term (February 2021). The project, which refers to Lot 22 under transmission auction No. 05/2016 of April 2017, achieved a CAPEX 27% lower than the investment of BRL 121 million originally estimated by Aneel.

2.10 Business plans

Also in 2020, 3 of 6 sections of Neoenergia Dourados Transmissão de Energia S.A. (Lot 4 of the April/2017 Auction) were delivered, so that the project already has 52% of the project's RAP and 361 km of line extension (equivalent to 63% of the total lot lines): TL Nova Porto Primavera - Rio Brilhante (147 km), was delivered in July 2020 25 months in advance of the Aneel deadline (August 2022). In December 2020, the Rio Brilhante - Campo Grande TL (149 km) and the 230 kV Nova Porto Primavera - Ivinhema TL (65 km) were delivered, both 20 months in advance of the Aneel deadline.

To close 2020, on December 17, 2020, at the Auction for the Concession of Public Electricity Transmission Service No. 01/2020, the Neoenergia Group won lot 2, located in the states of Bahia, Minas Gerais and Espírito Santo, which comprises 4 transmission lines, totaling 1,091 km in length, 1 new substation and 4 substation extensions. The maximum period for construction of the works is 60 months.

In 2021, 3 more sections of Neoenergia Dourados Transmissão de Energia S.A. were delivered: the 230 kV TL Campo Grande 2 - Imbirussu C2 (57.3 km), in April 2021 16 months in advance of the ANEEL deadline, the 230 kV TL Dourados 2 - Rio Brilhante C1 (122 km) and the 230 kV TL Dourados - Dourados 2 C2 (48.2 km) were delivered in August 2021 12 months in advance of the Aneel contractual term. Also in 2021, Neoenergia Santa Luzia Transmissão de Energia S.A., located in the state of Paraíba and Ceará, was completed: the 500 kV Santa Luzia II Substation started operating in June 2021, almost 21 months in advance of the contractual deadline Aneel (March 2023) and the 500 kV Santa Luzia II - Campina Grande III C1 TL (125 km), in July 2021, 20 months in advance and the 500 kV Santa Luzia II - Milagres II C1 TL (220 km), in November 2021, 16 months in advance. Also in 2021, one of the functions of Neoenergia Jalapão Transmissão de Energia S.A. went into operation, the TL 500 kV Gilbués II - Miracema C-3 (418 km), in December 2021, 15 months in advance of the contractual term Aneel (March 2023).

To close 2021, on December 17, 2021, at the Auction for the Concession of Public Electricity Transmission Service No. 02/2021, the Neoenergia Group won lot 4, located in the state of Minas Gerais, composed of the 500 kV Estreito Substation - 3 synchronous compensators (-300/+300 Mvar), with a bid of BRL 37.1 million and a discount of 58.63%, against an Annual Permitted Revenue (RAP) of BRL 89.7 million. The estimated investment is about BRL 661 million. The deadline for construction is March 2026.

In January 2022, the Jalapão line entered into commercial operation (lot 4 of the Dec/17 Auction). The line, TL 500 kV Miracema -Gilbués II -Barreiras II, with a length of 728 km, is the largest line in operation of Neoenergia, passing through the states of Tocantins, Maranhão, Piauí and Bahia. The Jalapão Lot has a total annualized RAP of BRL 173 million and was delivered 15 months in advance and a Capex saving of 34%, both in relation to that estimated by Aneel.

On June 30, 2022, Transmission Auction No. 1/2022 was held with 13 lots subject to bidding at an average discount of 46.16%. Neoenergia acquired 2 lots: (i) Lot 2: related to the implementation of substation and transmission lines in the states of Minas Gerais and São Paulo, with an offered value of BRL 360 million (50% discount), an estimated investment of BRL 4.94 billion and a completion period of 60 months; (ii) Lot 11: substation and transmission lines in the state of Mato Grosso do Sul, with an offered value of BRL 38.2 million (45.74% discount), an estimated investment of BRL 500 million and a completion period of 48 months. The auction was approved by ANEEL on August 23 and concession contracts were signed on October 3.

In January 2023, the Rio Formoso line also started operating. Energized in December 2022, with the release of RAP in 2023, the lot was delivered with a 25% Capex saving compared to that signaled by Aneel and a 14-month anticipation of the regulatory deadline, once again confirming Neoenergia's ability to execute.

In September 2023, there was a closing of the sale of the 50% equity interest in eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) to GIC, with an inflow of BRL 1.1 billion in cash in 3Q23.

2.10 Business plans

In 2023, the Capex of the transmitters was BRL 3.5 billion, 32% higher than in 2022, fully dedicated to the construction of the lines and substations of the lots acquired in the auctions.

| Auction | Lot | Name | Location | Extension (Km) | Substation | RAP ² (BRL MM) | Entry into Operation | Line Availability Rate (%) | | | | |
|----------------|-----|--------------------------|-------------|----------------|---------------|------------------------------|-------------------------|----------------------------|--------|-------|--------|-------|
| | | | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 |
| - | - | Afluente T | BA | 489 | 3 substations | 67 | 1990 | 99.88 | 99.97 | 99.83 | 99.90 | 99.96 |
| Auction Jun/08 | E | Narandiba ¹ | BA | - | 1 substation | 16 | Jun/11 | 99.94 | 99.97 | 99.98 | 99.95 | 99.86 |
| Auction Jun/11 | G | Extremoz II ¹ | - | - | 1 substation | 5 | Sep/14 | 100.00 | 100.00 | 99.98 | 99.95 | 99.86 |
| Auction May/12 | D | Brumado II ¹ | RN | - | 1 substation | 6 | Jul/15 | 99.94 | 99.97 | 99.98 | 99.95 | 99.86 |
| Auction Jan/13 | G | Potiguar Sul | RN/PB | 190 | - | 33 | Nov/16 | 99.68 | 99.93 | 99.98 | 99.91 | 99.58 |
| Auction Apr/17 | 4 | Dourados | MS | 581 | 1 substation | 89 | Aug/21 | - | - | 99.98 | 99.99 | 99.99 |
| | 20 | Atibaia | SP | - | 1 substation | 18 | Dec/19 | - | 99.99 | 99.90 | 100.00 | 99.90 |
| | 22 | Biguaçu | SC | - | 1 substation | 18 | Jul/20 | - | 100.00 | 99.92 | 99.97 | 99.96 |
| | 27 | Sobral | CE | - | 1 substation | 17 | Jan/20 | - | 100.00 | 99.98 | 99.99 | 99.48 |
| Auction Dec/17 | 6 | Santa Luzia | CE/PB | 345 | 1 substation | 77 | Nov/21 | - | - | - | 100.00 | 99.99 |
| | 4 | Jalapão | BA/TO/PI/MA | 728 | - | 169 | Jan/22 | - | - | - | 99.99 | 99.98 |
| Auction Dec/19 | 9 | Formoso River | BA | 210 | 2 substations | 23 | Jan/23 | - | - | - | - | 99.63 |

NOTE: Afluente T came from the process of de-verticalization of Neoenergia Coelba.

¹ Narandiba is formed by 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II.

² RAP approved (Cycle 2023-2024) after Order No. 4.675/2023.

The limit established by the National System Operator (ONS) stipulates that the availability is between 95% and 98%. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. In the last five years, the group's transmitters have had availability above the upper limit defined by ONS, according to the table above.

LIBERALIZED:

| Investment by Business (BRL thousand) | 2023 | 2022 | 2021 |
|--|-----------------|-----------------|-----------------|
| Liberalized | (59,391) | (61,979) | (84,444) |
| Thermal Generation | (39,452) | (53,978) | (82,847) |
| Commercialization | (19,939) | (8,000) | (1,597) |

Thermal Power Plant

The Neoenergia Group operates in the thermoelectric generation segment through Termopernambuco, a conventional combined cycle gas power generation plant, with an installed capacity of 533 MW and a physical guarantee of 504 average MW, its authorization expires in 2030.

Termopernambuco was the winner of the Capacity Reserve Auction in December 2021, where all its available capacity of 498 MW was sold at the power price of BRL 487,412.70 MW/year, with start of supply on July 1, 2026, ensuring fixed power revenue of BRL 207 million per year. The contract is valid for 15 years.

In 4Q23, Termopernambuco generated 85 GWh of energy, while in the previous year there was no generation. The result is preserved by the sales contracts and their cost breakdown.

Termopernambuco made investments in the amount of BRL 39.5 million in 2023, BRL 14.5 million lower than in 2022, according to its maintenance schedule.

RENEWABLES:

| Investment by Business (BRL thousand) | 2023 | 2022 | 2021 |
|--|------------------|--------------------|--------------------|
| Renewables | (647,548) | (1,735,876) | (3,106,235) |
| Hydroelectric plants | (67,833) | (58,767) | (206,169) |
| Wind | (579,715) | (1,677,109) | (2,900,066) |

2.10 Business plans

Hydroelectric Power Plants

The Neoenergia Group is present in the water generation segment, through 5 hydroelectric plants. In 2023, investments of BRL 40 million were made, compared to BRL 59 million in 2022.

| Hydroelectric plants in operation | Neoenergia Shareholding (Direct and | State | City | Installed Capacity (MW) | Guaranteed Energy (MW) | Concession Date Authorization | End of Concession |
|-----------------------------------|-------------------------------------|-------|----------------|-------------------------|------------------------|-------------------------------|-------------------|
| HPP Itapebi | 100% | BA | Jequitinhonha | 462 | 209.1 | 05/28/1999 | 05/15/2039 |
| HPP Corumbá III | 70% | GO | Corumbá River | 96.5 | 49.3 | 11/07/2001 | 04/22/2040 |
| HPP Dardanelos - Águas da Pedra | 100% | MT | Aripuanã River | 261 | 154.9 | 07/03/2007 | 12/12/2049 |
| Belo Monte | 10% | PA | Xingu River | 11,233.10 | 4,571.00 | 08/26/2010 | 07/10/2046 |
| Baixo Iguaçu - Geração Céu Azul | 70% | PR | Iguaçu River | 350.2 | 172.4 | 08/20/2012 | 12/03/2049 |

NOTE: On October 10, 2023, Aneel approved an extension of the concession terms of the hydroelectric plants participating in the Energy Reallocation Mechanism - MRE (REA 14.896/2023).

Neoenergia signed an asset exchange agreement with Eletrobras. With the operation, Neoenergia now has 100% of the capital of HPP Dardanelos, in turn, Eletrobras received 51% of the shares of the Teles Pires hydroelectric plant and 51% of the shares of Baguari I, shares previously held by Neo Energia, making the latter no longer have any equity interest in these plants.

HPP Belo Monte

Neoenergia has a 10% interest in Norte Energia, parent company of HPP Belo Monte, through SPE Belo Monte Participações S.A.

The project has 18 611.11 MW GUs in the Main Powerhouse (11,000 MW) and another 6 38.85 MW GUs in the Complementary Powerhouse (233.1 MW). With 100% of its physical guarantee, it is possible to access 100% of the revenue from the ACR. In 2019, Belo Monte started to operate in its entirety.

HPP Baixo Iguaçu

Regarding the HPP Baixo Iguaçu, Neoenergia, through its wholly owned subsidiary Geração Céu Azul, won the concession for the construction and operation of the Baixo Iguaçu Hydroelectric Power Plant in the 7th A-5 New Energy Auction organized by ANEEL. The HPP located on the Iguaçu River, state of Paraná, has an installed capacity of 350,2 MW and 172.4 average MW of physical guarantee, according to MME Ordinance No. 11/2017.

As of December 2017, amendments to the CCEARs were signed between Geração Céu Azul and the distributors, postponing the beginning of the supply period to November 12, 2018.

In August 2018, the plant participated in Auction 03/2018 in order to sell the remainder of the energy not committed to the 2008 Auction, having been the winner of said bidding process. In this Auction, the plant commercializes about 23 average MW, to start supply in 2024, until then, the energy produced and not committed to ACR (object of the 2008 auction) may be marketed in the ACL.

In December 2018, the dam was completed and the reservoir was filled. The HPP Baixo Iguaçu entered into commercial operation with Generating Unit 2 on February 8, 2019, according to ANEEL Order No. 384/2019, with Generating Unit 1 on February 21, 2019, according to ANEEL Order No. 461/2019 and with Generating Unit 3 on April 10, 2019, according to ANEEL Order No. 1037/2019.

Wind Farms

The Company ended 2023 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW and 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp.

The Company's portfolio of wind and solar assets totals 1.7 GW in power, of which 51% destined to the Regulated Energy Market (ACR) and 49% to the Free Energy Market (ACL), in line with the established positioning strategy for liberalization of the Brazilian energy market:

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Investments in wind farms totaled BRL 581 million in 2023, 52% below 2022, due to the completion of Capex of the Chafariz Complex in 2022 and lower realization of Capex of the Oitis Complex, due to the final phase of construction. Highlight for the start-up of the Oitis Wind Farm Complex and the Luzia Solar Complex in 2023.

| Wind turbines in operation | Neoenergia Shareholding (Direct and Indirect) | State | City | Installed Capacity (MW) | Guaranteed Energy (MW) | Concession Date | End of Concession |
|----------------------------|--|-------|-----------------------------|----------------------------|---------------------------|-----------------------------------|-----------------------------------|
| Oitis Complex | 100% | PI/BA | Dom Inocêncio and Casa Nova | 566.5 | 274.1 | Between 11/29/2019 and 12/24/2019 | Between 11/28/2054 and 12/23/2054 |
| Oitis 1 | 100% | PI | Dom Inocêncio | 49.5 | 20.1 | 11/29/2019 | 11/28/2054 |
| Oitis 2 | 100% | PI/BA | Dom Inocêncio | 27.5 | 14.20 | 12/24/2019 | 12/23/2054 |
| Oitis 3 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24.4 | 12/24/2019 | 12/23/2054 |
| Oitis 4 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24 | 12/24/2019 | 12/23/2054 |
| Oitis 5 | 100% | PI/BA | Dom Inocêncio | 49.5 | 23.8 | 12/24/2019 | 12/23/2054 |
| Oitis 6 | 100% | PI/BA | Dom Inocêncio | 49.50 | 24.3 | 12/24/2019 | 12/23/2054 |
| Oitis 7 | 100% | PI/BA | Dom Inocêncio | 49.5 | 25.0 | 12/24/2019 | 12/23/2054 |
| Oitis 8 | 100% | PI | Dom Inocêncio Dom Inocêncio | 49.5 | 25.5 | 11/29/2019 | 11/28/2054 |
| Oitis 21 | 100% | PI/BA | Casa Nova | 44.00 | 20.8 | 12/24/2019 | 12/23/2054 |
| Oitis 22 | 100% | PI/BA | Casa Nova | 49.50 | 22.22 | 12/24/2019 | 12/23/2054 |
| Oitis 9 | 100% | PI/BA | Dom Inocêncio | 49.50 | 21.9 | 12/24/2019 | 12/23/2054 |
| Oitis 10 | 100% | PI/BA | Dom Inocêncio | 49.5 | 21.2 | 12/24/2019 | 12/23/2054 |

| Photovoltaics in operation | Neoenergia Shareholding (Direct and Indirect) | State | City | Installed Capacity (MWp) | Guaranteed Energy (MWm) | Concession Date | End of Concession |
|----------------------------|--|-------|-------------|-----------------------------|----------------------------|-----------------|----------------------|
| LUZIA 2 | 100% | PB | Santa Luzia | 74.65 | 17.3 | 05/29/2020 | 05/29/2055 |
| LUZIA 3 | 100% | pB | Santa Luzia | 74.65 | 17.3 | 05/29/2020 | 05/29/2055 |

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| Wind turbines in operation | Neoenergia Shareholding (Direct and indirect) | State | City | Installed Capacity (MW) | Guaranteed Energy (MW) | Concession Date | End of Concession |
|------------------------------|---|-------|---|-------------------------|------------------------|-----------------------------------|-----------------------------------|
| EOL Caetité 1 | 100% | BA | Caetité | 30.0 | 13.00 | 10/29/2012 | 10/28/2042 |
| EOL Caetité 2 | 100% | BA | Caetité | 30.0 | 14.70 | 02/07/2011 | 02/06/2046 |
| EOL Caetité 3 | 100% | BA | Caetité | 30.0 | 11.20 | 02/24/2011 | 02/23/2046 |
| EOL Calango 1 | 100% | RN | Bodó and Santana do Mato | 30.0 | 13.90 | 04/28/2011 | 04/27/2046 |
| EOL Calango 3 | 100% | RN | Bodó, Santana do Mato and Lagoa Nova | 30.0 | 13.90 | 05/30/2011 | 05/29/2046 |
| EOL Rio do Fogo (ENERBRASIL) | 100% | RN | Rio do Fogo River | 49.3 | 17.90 | 12/19/2001 | 12/18/2031 |
| EOL Arizona 1 | 100% | RN | Rio do Fogo River | 28.0 | 12.90 | 03/04/2011 | 03/03/2046 |
| EOL Mel 2 | 100% | RN | Areia Branca | 20.0 | 8.80 | 02/28/2011 | 02/27/2046 |
| EOL Calango 6 | 100% | RN | Bodó and Cerro Corá | 30.0 | 18.50 | 11/20/2014 | 11/19/2049 |
| EOL Santana 1 | 100% | RN | Bodó, Lagoa Nova and Cerro Corá | 30.0 | 17.30 | 11/14/2014 | 11/13/2049 |
| EOL Santana 2 | 100% | RN | Bodó and Lagoa Nova | 24.0 | 13.10 | 11/14/2014 | 11/13/2049 |
| EOL Calango 2 | 100% | RN | Bodó | 30.0 | 12.80 | 05/09/2011 | 05/08/2046 |
| EOL Calango 4 | 100% | RN | Bodó | 30.0 | 13.50 | 05/19/2011 | 05/18/2046 |
| EOL Calango 5 | 100% | RN | Bodó | 30.0 | 13.70 | 06/02/2011 | 06/01/2046 |
| EOL Canoas | 100% | PB | São José do Sabugi and Junco do Seridó | 31.5 | 17.70 | 08/04/2015 | 08/03/2050 |
| EOL Lagoa 2 | 100% | PB | São José do Sabugi and Santa Luzia | 31.5 | 15.60 | 08/04/2015 | 08/03/2050 |
| EOL Lagoa 1 | 100% | PB | São José do Sabugi and Santa Luzia | 31.5 | 16.30 | 08/04/2015 | 08/03/2050 |
| Chafariz Complex | 100% | PB | São José do Sabugi, Santa Luzia, Areia de Baraúnas and São Mamede | 471.2 | 232.9 | Between 06/21/2018 and 02/05/2019 | Between 06/20/2053 and 02/04/2054 |
| Chafariz 1 | 100% | PB | Santa Luzia | 34.7 | 18.2 | 06/21/2018 | 06/20/2053 |
| Chafariz 2 | 100% | PB | Santa Luzia | 34.7 | 17.4 | 06/21/2018 | 06/20/2053 |
| Chafariz 3 | 100% | PB | Santa Luzia | 34.7 | 17.8 | 06/21/2018 | 06/20/2053 |
| Chafariz 4 | 100% | PB | Santa Luzia e Areia de Baraúnas | 34.7 | 17.8 | 02/05/2019 | 02/04/2054 |
| Chafariz 5 | 100% | PB | Santa Luzia | 34.7 | 16.6 | 02/05/2019 | 02/04/2054 |
| Chafariz 6 | 100% | PB | Santa Luzia | 31.2 | 15.2 | 06/21/2018 | 06/20/2053 |
| Chafariz 7 | 100% | PB | Santa Luzia | 34.7 | 18.3 | 06/21/2018 | 06/20/2053 |
| Lagoa 3 | 100% | PB | São José do Sabugi | 34.7 | 17.2 | 06/26/2018 | 06/25/2053 |
| Lagoa 4 | 100% | PB | São José do Sabugi and Santa Luzia | 20.8 | 10.2 | 06/26/2018 | 06/25/2053 |
| Canoas 2 | 100% | PB | São José do Sabugi and Santa Luzia | 34.7 | 16.3 | 06/26/2018 | 06/25/2053 |
| Canoas 3 | 100% | PB | São José do Sabugi and Santa Luzia | 34.7 | 16.8 | 02/05/2019 | 02/04/2054 |
| Canoas 4 | 100% | PB | São José do Sabugi | 34.7 | 16.5 | 06/26/2018 | 06/25/2053 |
| Ventos De Arapuá 1 | 100% | PB | Areia de Baraúnas | 24.3 | 11.63 | 02/05/2019 | 02/04/2054 |
| Ventos De Arapuá 2 | 100% | PB | Areia de Baraúnas, São Mamede and Santa Luzia | 34.7 | 17.2 | 02/05/2019 | 02/04/2054 |
| Ventos De Arapuá 3 | 100% | PB | Areia de Baraúnas and São Mamede | 13.9 | 5.8 | 02/05/2019 | 02/04/2054 |

Calango 6

Wind complex with an installed capacity of 84MW, formed by the Calango 6, Santana 1 and Santana 2 wind farms, product of the 19th New Energy Auction (A-3) of 2014. These parks have been in commercial operation since December 2016

Lagoa 1

Wind complex with an installed capacity of 94.5 MW, formed by the wind farms Lagoa 1, Lagoa 2 and Canoas, product of the 20th New Energy Auction (A -5) of 2014. Lagoa 2 and Canoas parks entered into commercial operation in September 2017 and Lagoa 1 park in November 2017, all on a date prior to the commitment made in the regulated market (January 1, 2019). From October 1, 2017 until the beginning of the contract in the regulated environment, all energy from these parks was traded by bilateral contract with NC Energia.

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Solar Power Plants

Neoenergia announced in December 2020 the Luzia solar project in Paraíba, which comprises 2 solar-photovoltaic plants (PVP Luzia 2 and PVP Luzia 3), with a total of 149MWp and 117.86 MW of installed capacity. All its energy is destined for the ACL, and 100% is already sold by 2026.

Associação Complexo Eólico Chafariz and PVPs Luzia 2 and 3

Due to the synergy and complementarity with the Chafariz Wind Complex, ANEEL was requested to associate the Luzia 2 and 3 PVPs and the 15 wind farms of the Chafariz Complex. In September 2022, ANEEL published an order approving said association.

Due to the Association, the Luzia 2 and 3 PVPs, as they are 100% complementary to the EOL Chafariz Complex, did not give rise to the need to contract an additional amount of network use in relation to the amount already contracted by the Chafariz Wind Farm Complex, ensuring the imminence of costs in the use of the network, efficiency in the facilities and the improvement in the profitability of the projects.

| Photovoltaics in operation | Neoenergia Shareholding (Direct and Indirect) | State | City | Capacity Installed (MWp) | Guaranteed Energy (MWm) | Concession Date | End of Concession |
|----------------------------|---|-------|-------------|--------------------------|-------------------------|-----------------|-------------------|
| LUZIA 2 | 100% | PB | Santa Luzia | 58.93 | 17.3 | 05/29/2020 | 05/29/2055 |
| LUZIA 3 | 100% | pB | Santa Luzia | 58.93 | 17.3 | 05/29/2020 | 05/29/2055 |

Note: The Luzia Solar Complex fully went into commercial operation in 2023.

ii. sources of investment financing

In February 2021, Holding Neoenergia carried out its 7th issue of debentures in the volume of BRL 2 billion and in March 2021, it raised BRL 500 million via 4131 from BNP Paribas bank. The funds obtained through this funding were fully used to reinforce working capital whose purpose was to purchase Neoenergia Brasília (formerly CEB).

In November 2021, Holding Neoenergia disbursed EUR 125 million (equivalent to BRL 796 million), with the EIB (European Investment Bank) regarding the financing agreement signed in 2019 with the main purpose of contributing resources to the Oitis Complex Wind Farms.

In December 2021, Holding Neoenergia signed a new financing agreement with the EIB, in the total amount of EUR 200 million, with the main purpose of contributing resources to the Wind Farms of the Oitis Complex, Chafariz Complex and Luzia Solar Complex. The first disbursement occurred in December 2022, in the amount of EUR 166 million, equivalent to USD 175 million (BRL 922 million) and the second disbursement, in the amount of EUR 34 million, equivalent to USD 37 million (BRL 182 million) occurred in December 2023.

In March 2022, Holding Neoenergia raised BRL 550 million via 4131 from BNP Paribas bank. The funds obtained through this funding were fully used to reinforce working capital.

In June 2023, Neoenergia contracted a financing with the Instituto de Crédito Oficial (ICO), of Spain, in the total amount of USD 100 million (BRL 475 million), this contract being a Super Green Loan with the main purpose of contributing resources to the transmitter Neoenergia Morro do Chapéu Transmissora. The amount was fully disbursed in July 2023. This was the Neoenergia Group's third Super Green Loan, and the first backed by a transmission project in Brazil.

NETWORKS

Distribution

2.10 Business plans

The distributors finance their investments through the domestic capital market, bilateral contracts with domestic and foreign commercial banks and via financing from development banks and multilateral agencies. The main operations were detailed in items 10.1. f and 10.1.g.

Transmission

To finance the projects auctioned in the 2020 and 2021 Transmission Auctions, priority was given to funding sources and capital markets. For the projects auctioned in the 2022 Auction, national funding sources and capital markets will be used. In December 2023, the company had financing lines secured with BNDES, BNB, BB and Basa in a total amount of approximately BRL 3.8 billion exclusively for its transmission assets. Other financing will be contracted, within the schedule provided for each project, according to its stage.

In 2022, Neoenergia obtained the recognition of a green loan for three of the financing operations signed with BNDES for its transmitters: Neoenergia Vale do Itajaí in April 2022, Neoenergia Dourados and Neoenergia Santa Luzia in September 2022.

Neoenergia Itabapoana in Mar/20 carried out its first issue of Debentures via ICVM 476 and under the terms of article 2 of Law 12.431, in the total volume of BRL 300 million with a term of 25 years.

The debentures were classified as green through Sitawi's Second Opinion based on the guidelines of the Green Bond Principles. The funds obtained through the operation were allocated to the electricity transmission project, corresponding to Lot 3 of Auction No. 04/2018-ANEEL, considered as a priority through the Ordinance of the Ministry of Mines and Energy No. 82 of 04/01/2019.

From 2021 to 2023, the transmitters raised BRL 7.6 billion, of which BRL 1.7 billion in Neoenergia Guanabara, BRL 373 million in Neoenergia Itabapoana, BRL 1.6 billion in Neoenergia Lagoa dos Patos, BRL 2.1 billion in Neoenergia Vale do Itajaí, BRL 900 million in Neoenergia Morro do Chapéu, 200 million in Paraíso, BRL 200 million in Estreito and BRL 550 million in Alto Paranaíba. Part of the resources are short-term bridge loans and part are already long-term contracts.

RENEWABLES

Hydroelectric Power Plants

Belo Monte Participações

Belo Monte Participações, which owns 10% of the Norte Energia consortium, is responsible for the construction and operation of HPP Belo Monte.

The construction of the plant was completed with the entry into commercial operation of the 18th turbine in November 2019. The project has structured financing through 4 agreements: (i) Direct Financing Agreement entered into between Norte Energia S.A. and BNDES, with a credit value of BRL 9.8 billion, in which Belo Monte Participações S.A. appears as intervening party; (ii) Financing Agreement through Transfer of Funds with Caixa Econômica Federal and BTG Pactual, entered into by Norte Energia S.A. in the amount of BRL 9 billion, in which Belo Monte Participações S.A. appears as intervening party; (iii) additionally, Norte Energia S.A. entered into a Financing Agreement in the BNDES PSI modality (BNDES Investment Support Program), in the amount of BRL 3.7 billion, this credit being intended for the acquisition of machinery and equipment for the implementation of the Belo Monte Hydroelectric Power Plant, (iv) On 05.15.2020, Norte Energia carried out its first issuance of simple, non-convertible debentures, of the type with real guarantee and additional fiduciary guarantee, in a single series. The debentures were subject to public distribution, with restricted efforts, under the terms of the Capital Market Law, CVM Instruction 476/09 and other applicable legal and regulatory provisions, under the firm placement guarantee regime in relation to all the papers. The issue had the intermediation of a financial institution that is part of the Brazilian securities distribution system, in the total gross amount of BRL 700,000,000.00. The remainder of the investment was supplied through cash generation from the enterprise itself and capital contributions from shareholders.

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Geração Céu Azul

Geração Céu Azul, a special purpose company 100% controlled by Neoenergia, is part of the Baixo Iguaçu Entrepreneur Consortium - CEBI, with a 70% stake in SPE Geração Céu Azul and 30% in Copel Geração e Transmissão. Geração Céu Azul had financing of BRL 600 million with BNDES, of which BRL 467 million were disbursed in 2018 and the rest was disbursed in the 4th Quarter of 2019.

Wind Farms

Calango 6

The Calango 6 project consists of the construction of 3 wind farms: Calango 6 (30 MW), Santana 1 (30 MW) and Santana 2 (24 MW). The projects were developed by the operating holding company Calango 6 Energia Renovável S.A., a wholly-owned subsidiary of Neoenergia Renováveis S.A., holder of 100% of the shares of the SPEs Santana 1 Energia Renovável S.A. and Santana 2 Energia Renovável S.A. On December 2, 2016, Calango 6 entered into a Financing Agreement with BNDES in the amount of BRL 275 million, with the amount of the credit destined to the Beneficiary for the implementation of the Wind Farms Calango 6 Santana 1 and Santana 2. In addition to the credit granted by BNDES, Calango 6 Energia Renovável S.A. also issued infrastructure debentures in the amount of BRL 43.5 million on December 27, 2016, and the funds were also allocated to the implementation of the Calango 6, Santana 1 and Santana 2 wind farms. The project has 3 sources of financing: (i) Equity of BRL 193 million; (ii) Financing of BRL 275 million; (iii) Infra debentures of BRL 43.5 million.

Lagoa 1

The Lagoa 1 project involves the construction of 3 wind farms: Lagoa 1, Lagoa 2 and Canoas (31.5 MW each). The projects will be developed by the operating holding company Lagoa 1 Energia Renovável S.A., a wholly-owned subsidiary of Neoenergia Renováveis S.A., which holds 100% of the shares of SPEs Lagoa 2 Energia Renovável S.A. and Canoas Energia Renovável S.A. On October 20, 2017, Lagoa 1 entered into a Financing Agreement with BNDES in the amount of BRL 331 million, with the amount of the credit destined to the Beneficiary for the implementation of the Wind Farms Lagoa 1, Lagoa 2 and Canoas. In addition to the credit granted by BNDES, Lagoa 1 Energia Renovável S.A. also issued infrastructure debentures in the amount of BRL 46 million on September 29, 2017, and the funds were also allocated to the implementation of the Lagoa, Lagoa 2 and Canoas wind farms. The project has 3 sources of financing: (i) Equity of BRL 233 million; (ii) Financing of BRL 331 million; (iii) Infra debentures of BRL 46 million.

Chafariz Complex (Auction A-6/2017 + ACL)

On December 20, 2017, Neoenergia won the Auction A-6/2017 with 9 wind farms Canoas 2, Canoas 4, Chafariz 1, Chafariz 2, Chafariz 3, Chafariz 6, Chafariz 7, Lagoa 3 and Lagoa 4. Another 6 parks belonging to this complex (Canoas 3, Chafariz 4, Chafariz 5, Ventos de Arapuá 1, Ventos de Arapuá 2, Ventos de Arapuá 3) will have their energy sold in a free environment. The company contracted financing lines with BNDES and BNB for these parks. The total amount contracted was BRL 1,591 million.

In addition to the contracts signed directly by the SPEs, the wind farm complex was also financed with funds from the two contracts signed between Neoenergia Holding and the EIB, mentioned at the beginning of this item.

Oitis Complex (Auction A-4/2019 + ACR)

On June 28, 2019, Neoenergia won the A-4/2019 Auction with 2 wind farms Oitis 1 and Oitis 8. Another 10 parks belonging to this complex (Oitis 2, Oitis 3, Oitis 4, Oitis 5, Oitis 6, Oitis 7, Oitis 9, Oitis 10, Oitis 21, Oitis 22) will have their energy commercialized in a free environment. In 2020, Oitis 2, Oitis 3, Oitis 4, Oitis 5, Oitis 6, Oitis 7 and Oitis 8 parks signed a financing agreement with BNB in the amount

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of BRL 715 million. This amount was released in installments, and the last release occurred in September 2023.

In addition to the contracts signed directly by the SPEs, the wind farm complex was also financed with funds from the two contracts signed between Neoenergia Holding and the EIB, mentioned at the beginning of this item.

Solar Power Plants

Luzia 2 and Luzia 3

Neoenergia announced in December 2020 the Luzia solar project in Paraíba, which comprises 149MWp and 117.86 MW of installed capacity.

The SPEs did not have direct financing contracted by them, but are part of the financing via neoenergia holding through the contract signed with the EIB, mentioned at the beginning of this item.

iii. material divestitures in progress and planned divestitures

As disclosed in the 2021 Financial Statements, the Board of Directors authorized the Company's Executive Board to perform the necessary acts to advance the analyses and measures to determine the conditions for the sale of the equity interest in Norte Energia S.A., indirectly held by Neoenergia through the vehicle Belo Monte Participações S.A., which holds 10% of the capital of Norte Energia S.A. ("NESA"). NESA is a publicly traded special purpose company, whose corporate purpose consists of the implementation, operation, maintenance and operation of the Belo Monte Hydroelectric Power Plant ("Belo Monte HPP"), located on the Xingu River, in the State of Pará and the transmission facilities of restricted interest to the generating plant.

In December 2022, Neoenergia published a Material Fact (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte entered into the Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. In the transaction, Neoenergia transfers in exchange to Eletronorte: (i) common shares representing 50.56% of the total and voting capital of Teles Pires Participações S.A.; (ii) common shares representing 0.9% of the total and voting capital of Companhia Hidrelétrica Teles Pires; and (iii) common shares representing 100% of the total and voting capital stock of Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of Consórcio UHE Baguari). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

During the year ended December 31, 2023, Management maintained studies and negotiations aimed at divesting NESA, so that it remains committed to the plan to sell this asset in its short-term planning.

On April 25, 2023, Neoenergia communicated in a material fact that the Company and Warrington Investment Pte. Ltd. ("Warrington") entered into the Share Purchase and Sale Agreement and Other Covenants ("SPA") by parties to the Company, as seller, and Warrington, as buyer, of shares representing 50% (fifty percent) of equity interest in Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão").

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On September 29, 2023, Neoenergia completed the sale, by the Company to Warrington, of shares representing 50% (fifty percent) of the capital of Neoenergia Transmissão, a holding company holding 100% (one hundred percent) of the capital of the 8 (eight) public service transmission concessionaires in operation: Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SS Narandiba and Neoenergia Rio Formoso, remaining the holder of the remaining 50% (fifty percent) of the capital of Neoenergia Transmissão.

In addition to the SPA, on April 25, 2023, the Company and Warrington also entered into a development agreement providing for joint participation in future electric energy transmission auctions conducted by the National Electric Energy Agency - ANEEL, as well as potential acquisition, by Warrington, via the right of first offer, of shares representing 50% (fifty percent) of equity interest in other electric energy transmission assets, under construction or operational, of the Company.

In continuation of the agreement entered into between the Company and Warrington, in December 2023, the Company received a non-binding indicative offer for the purchase of Neoenergia Itabapoana in the amount of BRL 330 million. Thus, in accordance with the Company's accounting policies and following the Company's strategy of recovering part of its transmission assets through the sale, on December 31, 2023, Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lower of fair value (net of selling expenses) and book value.

In March 2024, Neoenergia announced that its Board of Directors approved the launch of a public offering for the acquisition of common shares ("ON") and Class "A" preferred shares ("PNA") and Class "B" preferred shares ("PNB"), for the conversion of registration from issuer Category A to Category B of Neoenergia Cosern ("Registration Conversion OPA"). In April 2024, the Special Meeting was convened in response to a request made by the minority shareholder Uptick Participações S.A., holder of more than 10% of the outstanding shares of Neoenergia Cosern, to resolve on a new valuation of Neoenergia Cosern. The OPA for Registration Conversion continues to be paralyzed within the scope of CVM and B3 until it is defined by the new price or by the cancellation of the process.

Relevant operations completed in 2023:

- a. On December 16, 2022, the Company entered into the Share Exchange Agreement and Other Covenants with Eletronorte, through which they agree to exchange the following shareholdings: Neoenergia transfers in exchange to Eletronorte its interests of 50.56% in Teles Pires, 0.9% in Companhia Hidrelétrica Teles Pires and 100% in Baguari I (leading consortium member and holder of 51% of Consórcio UHE Baguari), jointly valued at BRL 788; while Eletronorte transfers in exchange to Neoenergia its interests of 49% in EAPSA, 0.04% in Neoenergia Coelba, 0.04% in Neoenergia Cosern and 0.04% in Afluente T, jointly valued at the same amount.

On September 26, 2023, the asset exchange transaction with Eletronorte was completed, after fulfilling all the conditions precedent and carrying out the transfers of the aforementioned interests and the payment of BRL 454 to Eletronorte and on October 16, 2023, Neoenergia transferred to Baguari Energia S.A. the common shares corresponding to 100% of the total and voting capital of Baguari I Geração de Energia Elétrica S.A., in the amount of BRL 454, thus no longer holding any interest in the HPP Baguari Consortium.

- b. On April 25, 2023, Neoenergia's Board of Directors approved the Share Purchase Agreement and Other Covenants ("SPA") with Warrington Investment Pte. Ltd., referring to the sale option of 50% of the equity interest of the subsidiary Neoenergia Transmissão S.A., for the amount of BRL 1,200, subject to usual price adjustments.

The condition precedent for the implementation of the operation, in addition to the applicable prior approvals, was that the Company contribute to the capital of Neoenergia Transmissão S.A., the totality of its

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interest in the investees Neoenergia Jalapão Transmissão de Energia S.A., Neoenergia Santa Luzia Transmissão de Energia S.A., Neoenergia Dourados Transmissão de Energia S.A., Neoenergia Atibaia Transmissão de Energia S.A., Neoenergia Biguaçu Transmissão de Energia S.A., Neoenergia Sobral Transmissão de Energia S.A., S.E. Narandiba S.A. and Neoenergia Rio Formoso Transmissão e Energia S.A. On September 29, 2023, the conditions precedent were fully met and the transaction was completed with the receipt of cash of BRL 1,111. As a result of the sale of interest, the Company now shares control of Neoenergia Transmissão S.A. with Warrington Investment Pte. Ltd., holding 50% of Neoenergia Transmissão.

b. provided that it is already disclosed, indicate the acquisition of plants, equipment, patents or other assets that must materially influence the issuer's production capacity

Not applicable. There are no other relevant acquisitions already made by the Company.

c. new products and services, indicating:

i. description of ongoing research already disclosed

Investments in Research, Development and Innovation (RDI) are regulated by ANEEL and comply with the provisions of Law 9.991/2000, in which distribution companies must allocate 0.50% of their net operating revenue (NRO) to Research, Development and Innovation Programs, 0.50% to Energy Efficiency Programs (EE). For Generation companies (the Group has 05 companies with an obligation to invest in PDI: Geração CIII, Geração Céu Azul, Itapebi, Termopernambuco and Águas da Pedra e Transmissão (the group has 11 companies with an obligation to invest in PDI: Afluente T, Atibaia, Biguaçu, Dourados, Jalapão, Lagoa dos Patos, Narandiba, Potiguar Sul, Rio Formoso, Santa Luzia and Sobral, said Law determines the application of 1% of its revenue only in PDI.

Neoenergia, in addition to complying with this regulatory provision, defines the innovation theme as one of the Group's values, ratifying the intention to keep its technology park updated and, at the same time, its intention to develop and maintain in its companies the necessary knowledge for the adequate provision of its services and the consolidation of its strategic positioning.

The annual IDP programs may consist of one or more projects, whether cooperated between the companies or not, and, from 2021 to September 30, 2023, must be proposed in accordance with the instructions set out in the Research and Development Program Procedures (PROP&D) of the National Electric Energy Agency (ANEEL). As of October 1, 2023, they must be proposed in accordance with the instructions set forth in the Research, Development and Innovation Program Procedures — PROPD. According to the basic guidelines of the IDP Program, every IDP project must be included in one of the phases of the innovation chain, and can be classified as directed basic research, applied research, experimental development, serial head, pioneer batch or market insertion.

Considering these concepts, the 25 ongoing IDP projects, in the period from 2021 to 2023, of the Group, listed below, refer to the phases of the innovation chain of directed basic research, applied research or experimental development being considered research projects:

- PD-7284-0001/2016 - Modified Method of Overlapping for Sharing Harmonic Responsibilities. This project has the cooperation of Neoenergia Coelba, Neoenergia Cosern, Afluente T, Narandiba and Consórcio Energética Águas da Pedra - EAPSA. It aims to obtain hardware and software for practical application of the Modified Superposition method for sharing the harmonic contribution between the network, the load and the conventional or non-conventional generation units, determining the portions of responsibilities between the parties involved.
- PD-0043-0316/2016 - Transformer Oil Water Detection System Using Microwaves. The project is cooperated between the companies Neoenergia Pernambuco, Neoenergia Coelba and Neoenergia Cosern. The project aims to develop a Microwave-based Sensor to monitor and detect water content

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in transformer oil through permanent (online) monitoring of Substation transformers in the 1ppm range, considerably increasing the level of reliability and service life of the transformer by keeping the water fraction always at levels well below the maximum established by the standard. The solution comprises a portable system, as reliable as chromatography, which continuously performs real-time measurements using radiation in the microwave range, sending these values to a dealer database.

- PD-0453-0017/2017 - Automated Survey and Intelligent Data Analysis for Measurement of Solid and Liquid Discharges. The project is cooperated between the companies Itapebi, Geração CIII and Teles Pires. The project aims to develop two autonomous vehicles, one for the acquisition of liquid and solid discharges and monitoring of river sedimentation and another for the collection of water quality data, in addition to a system for analyzing solid discharge samples and an intelligent system for analyzing data and key curves.
- PD-2290-0051/2016 - Development of National Technology for Heliothermal Generation of Electric Energy. The project is cooperated by the companies Termopernambuco, Itapebi, Baguari I, EAPSA and Teles Pires, in addition to the distributors Neoenergia Coelba, Neoenergia Cosern and Neoenergia Pernambuco. The project aims to implement a pilot plant for heliothermal generation, of the parabolic cylinder type, with a solar field of 5.16 MWte, a power block of 0.5 MW and a 3h thermal storage system, which will be connected to the industrial process of Santa Efigênia Agropecuária, a partner in this project.
- PD-0043-0516/2016 - Multi-objective Optimization of Distributed Energy Resources for Sustainability and Reliability in Isolated Microgrids including an Energy Storage System with Batteries. The project is cooperated between the companies Neoenergia Pernambuco, Itapebi, Termopernambuco, Teles Pires, Neoenergia Coelba and Neoenergia Cosern. The project aims to develop a methodology for optimizing the management of a hybrid photovoltaic (PV), diesel and energy storage system (SAE) system, based on a pilot project operating in an isolated region. The pilot project will feature two battery technologies, Li-Ion and Vanadium Flow, operating simultaneously.
- PD-0385-0065/2017 - Solar Photovoltaic System connected directly to the Secondary Distribution Network Structure. Development and implementation of a solution for the insertion of distributed generation in the concessionaire's secondary distribution network. The product includes a prototype for the support of photovoltaic modules on distribution grid poles, plus electro-electronic architecture for connection in alternating current, including monitoring and monitoring of the installation of a pilot project. The system will be the purpose of a study of technical, economic and regulatory impacts of the use of photovoltaic distributed generation sources in the secondary distribution network, in addition, it aims to study possible ancillary gains such as: the reduction of losses and overloads in peak summer hours and improve the voltage profile. Neoenergia Elektro participates without cooperation from other companies in this project.
- PD-0453-0018/2018 - Multicriteria Tool for Analysis of Information and Actions for Dam Safety Plans. The project is cooperated between the companies Itapebi, EAPSA and Teles Pires. The project aims to develop an innovative georeferenced system for intelligent management of the Dam Safety Plan (PSB), comprising team activation, instrumentation management and risk analysis of the projects and real-time data consistency;
- PD-00385-0064/2018 - Hybrid Electricity Production and Water Heating System Named MultiSolar. Interactive Product with Aggregate Service, a hybrid solar system (equipment and software) that implements the MultiSolar concept by maximizing the use of solar irradiation (roofs), using scalable efficiency and cost conversions, and compatible with different consumption classes. Universal solution of a heat exchanger adaptable to most PV modules available on the market, the integration of the exchanger to the module will allow to decrease its temperature increasing the efficiency of the conversion of solar energy into electricity, while transferring unwanted heat to the conversion process for water heating. Neoenergia Elektro participates without cooperation from other companies in this project.

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- PD-00047-0083/2018 - Development of Technology for Microgrid Insertion in Isolated Systems. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco and consists of a centralized solar energy system with batteries and distribution network, constituting an alternative to meet the regulatory obligations of the Luz Para Todos (LPT) program with proposals for improvements from a technical and regulatory point of view. The implanted microgrid benefits 113 consumer units in the interior of the backlands of Bahia.
- PD-00047-0082/2019 - Development of Electric Energy Storage Technologies for use in Distribution Network Equipment. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco and aims to develop energy storage technology for use in network equipment in order to improve the useful life of energy storage sources (in general, 2 years), equating it to network equipment (over 10 years).
- PD-00047-0086/2019 - Development of National Technology for Smart Grids - Measurement Module. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. It is intended to develop a Methodology and build laboratories for the validation of measurement and communication protocol ensuring interoperability for all layers of the OSI model. In the application layer, the Brazilian standard of the DLMS protocol will be developed. In the lower layers, the use of PRIME and WI-SUN protocols is proposed.
- PD-00047-0085/2019 - Mobile Emergency Tower for Subtransmission Lines at 69 and 138kV. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The aim is to develop a mobile tower on a vehicle platform for 69 and 138kV sub-transmission structures, with a useful height of 16m and an effort of 1500kgf to be towed by a truck, with CONTRAN approval. When necessary, transport will be done by tractor and excavator in places of difficult access.
- PD-00047-0090/2020 - SMARTF: Simulation and Modeling of the Future Regulatory and Technological Environment.
This project is cooperated between Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco and Neoenergia Elektro. The objective is to develop a methodology and computational tool to define the business strategy of the distributors of the Neoenergia group, considering the scenarios of regulatory trajectory, evolution of networks, consumer behavior, economic models and insertion of distributed energy resources.
- PD-00385-0072/2020 - Strategies for the Procurement of Energy from the Distributor - Proposals for new instruments for risk mitigation. This project is cooperated between Neoenergia Coelba and Neoenergia Elektro. The objective of the project is to create a set of instruments (contracts) aimed at mitigating market risks for electricity distributors. As a by-product, software for the management of adaptive and resilient energy purchases, ready for the Brazilian market.
- PD-00040-0024/2020 - System of diagnosis, inspection and automatic registration of electrical assets using UAVs. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The objective of the project is to develop a self-charging UAV (Unmanned Aerial Vehicle) with two purposes: distribution and transmission line inspections and remote asset registration. Currently, in the distribution area, the images are collected for analysis by the operator, so that, in a second moment, the defects are analyzed via software. UAVs are applied, especially in the collection of images over long distances. There are also PDI projects linked to ANEEL to carry out visual inspections on distribution lines, however in these studies, the robots were fixed to the line and/or did not allow 3D image collection.
- PD-00385-0073/2021 - Intelligent System for Washing Isolators of the Isolator Washing Distribution Network. This project consists of the development of an intelligent system for washing the insulators of the distribution networks according to the level of pollution. A methodology to analyze the pollution conditions of the 4 types of insulators most used by the concessionaire and define the need for

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immediate washing will also be developed. Feasibility studies will be carried out aiming at the possibility of applying specific chemicals to assist in the removal of pollutants. The final product will include: (i) A prototype vehicle for washing insulators, being carried out the monitoring of pertinent quantities to ensure the safe operation as leakage current, with equipment for automated washing of the isolator, to be coupled to the isolated arm; (ii) A unit of portable equipment to measure the need and cleaning, in addition to measuring the effectiveness of the wash in the middle of the leakage current measurement; (iii) Feasibility study of suitable chemical formulation for the removal of the most common pollutants listed during the project. Neoenergia Elektro participates without cooperation from other companies in this project.

- PD-07711-0001/2021 - Proposal of Regulatory Incentives to Improve the Performance of Hydroelectric Generation through Digital Solutions, using Sensing and Artificial Intelligence Techniques. The project is cooperated between the companies Teles Pires, Geração Céu Azul and Itapebi. The project aims to propose regulatory instruments to encourage the performance improvement of the operation of existing hydroelectric plants, through the evaluation, with artificial intelligence techniques, of the data provided by sensors installed in hydraulic turbines. It is expected, with the results of the project, an increase in the value of annual power generation and/or reserve capacity.
- PD-00068-0057/2022 - Analytical Intelligence System of the Electric Sector - Transmission Segment. This project cooperated with Afluente T and Potiguar Sul, and aims to develop a prototype of an information portal for the electricity transmission segment, which will restructure and integrate the databases currently used by the MME, EPE, ONS and ANEEL, improving the efficiency of the management process and allowing access to qualified information by society .
- PD-02290-0054/2022 - Local Green Hydrogen Production System, from Photovoltaic Solar Energy, and its Application in Electromobility Demands. The project is cooperated between the companies Termopernambuco, Itapebi, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Brasília. The project aims to develop a solution for the production of Green Hydrogen, from photovoltaic solar energy for application in industrial and mobile forklift (vehicle supply).
- PD-08178-0001/2022 - Biotechnological Innovation for Population Control of the Golden Mussel. The project is cooperated between the companies Geração Céu Azul, Baguari I, Geração CIII and Itapebi. The project aims to develop a methodology for population control of the golden mussel (*Limnoperna fortunei*), through the development of triploid (infertile) organisms of the species, in order to generate a population decline of the species, thus avoiding fouling and clogging in areas and equipment of the plant.
- PD-00043-0122/2022 - Development of an Artificial Intelligence system to identify non-compliance of field actions and use of PPE by images. The objective of the project is to develop a system with artificial intelligence to identify actions and non-compliance with inappropriate actions by field teams, such as non-use or inappropriate use of personal protective equipment (PPE), as well as performing incorrect procedures. The project is cooperated between the distributors Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Brasília.
- PD-0385-0074/2022 - Forecast for up to 10 years of maximum temperature and thermal sensation for the energy planning of Neoenergia's distributors. It consists of the development of algorithm and computational application to predict the evolution of air temperature and thermal sensation, using results of numerical models of the climate system, combined with machine learning techniques, aiming at more assertive projections of the energy market of the distributed Neoenergia. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00047-0093/2022 - Sustainable and eco-efficient solutions for the coexistence of the Lear's macaw (*Anodorhynchus leari*) with the electricity grid. Its objective is the development with innovative application of sustainable and eco-efficient solutions for the coexistence of the Lear's Macaw with the Neoenergia Coelba electric distribution network. The Lear's macaw is an endemic species of the Caatinga baiana that is found

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threatened with extinction. This species has been undergoing electroplating in the wiring, as the birds use the distribution networks as perches. It is in the municipality of Euclides da Cunha-BA that the highest number of deaths of the species is recorded, which is important for maintaining the balance of the local ecosystem, as well as a natural, cultural and social wealth of the region. Therefore, it is necessary to adopt preservation measures on the population of this species, before the impact becomes irreversible. Such measures should not be restricted to technological solutions aimed at the distribution network, but should involve cultural, social and educational aspects of the community, enhancing its chances of success and continuity. Neoenergia Coelba participates without members in this project.

- PD-00063-3078/2022 - Review and Improvement of the Methodologies for Defining the Regulatory Limits for DEC and FEC. It proposes alternative methodologies for defining collective limits of continuity indicators, with improvements that result in the definition of regulatory limits consistent with the different realities observed by the distributions in their concession area. Neoenergia Elektro participates in this project as a cooperative company, together with other companies in the electricity sector, being the representative of the Neoenergia Group in the project.
- PD-06296-0001/2023 - Spatial-Temporal Life Cycle Assessment in Electricity Generation and Storage in Brazil: A Socio-Environmental and Energy Approach. The project aims to develop a methodology for spatiotemporal life cycle assessment of electric power generation systems, according to a socio-environmental and energy approach. In addition, it intends to develop a computational tool to support decisions on generation expansion in Brazil. EAPSA is the proponent of this project.

In 2021, 04 projects were closed: **(i)** PD-7284-0001/2016 - Modified Superposition Method for Sharing Harmonic Responsibilities; **(ii)** PD-0043-0316/2016 - Transformer Oil Water Detection System Using Microwaves; **(iii)** PD-00385-0064/2018 - Hybrid Production System of electricity and water heating called MultiSolar. **(iv)** **PD-0453-0017/2017** - Automated Survey and Intelligent Data Analysis for Measurement of Solid and Liquid Discharges.

In 2022, 07 projects were closed: **(i)** **PD-2290-0051/2016** - Development of National Technology for Heliothermal Generation of Electric Energy; **(ii)** **PD-0043-0516/2016** - Multi Objective Optimization of Distributed Energetics Resources aiming at Sustainability and Reliability in Isolated Microgrids including Energy Storage System with Batteries; **(iii)** PD-0385-0065/2017 - Solar Photovoltaic System connected directly to the Secondary Distribution Network Structure; **(iv)** PD-00047-0082/2019 - Development of Electricity Storage Technologies for use in Distribution Network Equipment; **(v)** PD-00047-0085/2019 - Mobile Emergency Tower for Subtransmission Lines at 69 and 138kV; **(vi)** PD-00047-0090/2020 - SMARTF: Simulation and Modeling of the Future Regulatory and Technological Environment; and **(vii)** PD-00385-0072/2020 - Strategies for the Procurement of Energy from the Distributor - Proposals for new instruments for risk mitigation.

In 2023, 02 projects were closed: **(i)** PD-00047-0083/2018 - Development of Technology for Microgrid Insertion in Isolated Systems.; **(ii)** PD-0453-0018/2018 - Multicriteria Tool for Analysis of Information and Actions for Dam Safety Plans.

Currently, 12 projects are underway at Neoenergia: **(i)** PD-00047-0086/2019 - GODEL - Development of National Technology for Smart Grids - Measurement Module; **(ii)** PD-00040-0024/2020 - Node power system, inspection and automatic registration of electrical assets using UAVs; **(iii)** PD-00385-0073/2021 - Intelligent System for Washing Distribution Network Isolators Washing of Insulators; **(iv)** PD-07711-0001/2021 - Proposal of Regulatory Incentives to Improve the Performance of Hydroelectric Generation through Digital Solutions, using Sensing and Artificial Intelligence Techniques; **(v)** PD-00068-0057/2022 - Analytical Intelligence System of the Electric Sector - Transmission Segment; **(vi)** PD-02290-0054/2022 - Local Green Hydrogen Production System, based on Photovoltaic Solar Energy, and its Application in Demand and Termination of Termopernambuco TPP and Electromobility; **(vii)** PD-08178-0001/2022 - Biotechnological Innovation for Population Control of Golden Mussel; **(viii)** PD-00043-0122/2022 - Development of Intelligence System

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Artificial for identification of non-compliance of field actions and use of PPE by images; **(ix)** PD- 0385-0074/2022 - Forecast for up to 10 years of maximum temperature and thermal sensation for planning of Neoenergia's distributors; **(x)** PD-00063-3078/2022 - Review and Improvement of the Methodologies for Defining the Regulatory Limits for Dec and FEC; **(xi)** PD-00047-0093/2022 - Sustainable and eco-efficient solutions for the coexistence of the Lear's Macaw (*Anodorhynchus leari*) with the electric grid; and **(xii)** PD-06296-0001/2023 - Spatial-Temporal Life Cycle Assessment in the Generation and Storage of Electric Energy in Brazil: A Socio-Environmental and Energy Approach.

ii. total amounts spent by the issuer on research for new product development or services

The total amounts invested by the Company's companies in IDP projects in the IDP research phase (directed basic research, applied research and experimental development), added to the resources allocated to the management of the IDP Program, corresponded to the values described in the table below:

| COMPANY | 2021 | | 2022 | | 2023 | |
|------------------|------|--------|------|-------|------|-------|
| COSERN | BRL | 2,215 | BRL | 2,168 | BRL | 2,031 |
| CELPE | BRL | 231 | BRL | 379 | BRL | 3,862 |
| COELBA | BRL | 11,789 | BRL | 7,040 | BRL | 4,625 |
| Elektro | BRL | 5,917 | BRL | 5,343 | BRL | 8,381 |
| Itapebi | BRL | 348 | BRL | 1,220 | BRL | 1,579 |
| Termope | BRL | 6 | BRL | 18 | BRL | 12 |
| Geração CIII | BRL | 35 | BRL | - | BRL | 275 |
| Geração Céu Azul | BRL | 5 | BRL | 314 | BRL | 1,032 |
| Afluentes T | BRL | 107 | BRL | 23 | BRL | 371 |
| Narandiba | BRL | 12 | BRL | 5 | BRL | 63 |
| Potiguar Sul | BRL | 9 | BRL | 17 | BRL | 185 |
| Atibaia | BRL | - | BRL | - | BRL | 51 |
| Biguaçu | BRL | - | BRL | - | BRL | 17 |
| Dourados | BRL | - | BRL | - | BRL | 147 |
| EAPSA | BRL | 922 | BRL | 648 | BRL | 350 |
| Jalapão | BRL | - | BRL | - | BRL | 360 |
| Santa Luzia | BRL | - | BRL | - | BRL | 61 |
| Sobral | BRL | - | BRL | - | BRL | 42 |

Amounts expressed in thousand reais - BRL

iii. projects under development already disclosed

In the development of projects in the Company, which generate new products and services, the projects of the IDP program that belong to the advanced phases of the innovation chain are also included: serial head, pioneer lot and market insertion.

Thus, in the period from 2021 to 2023, the Company developed the 15 projects described below:

- PD-00040-0023/2018 - Pioneer Lot of the Electricity Meter Prover without Interruption in the Supply. Two previous ANEEL PDI projects were carried out, in the experimental development and serial head phases that demonstrated the technical feasibility and practical implementation of an equipment capable of performing the measurement of electric energy meters in the field, without the need for interruption in the supply of energy to the consumer. Thus, this project intends to continue in the innovation chain, testing the equipment developed as a serial head on a larger scale, with teams in the field. In this project, it is foreseen the presence of the industry that will allow the final product to be developed with market characteristics, including the economic viability for serial production and commercialization. The distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco participate in this project.

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- PD-00385-0071/2019 - Development of Tree Pruning Equipment near Distribution Networks up to 46 kV with Remote Control. The project will be the technological improvement of the robotic equipment for pruning trees near the distribution networks of up to 46 kV previously developed, which included a system for crushing and storing pruning waste. Considering this new stage of the project, the following will be carried out: assembly, testing and delivery of 2 pieces of equipment. The project's main motivation is to reduce the risks involved in the traditional pruning method that uses a live line truck with the electro-arborist manually operating the pruning tools from inside the aerial basket. The equipment developed will minimize the risks to the operator and falling branches on the network, as well as requiring a reduced team of three people. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00047-0084-2019 - Pioneer Lot of Equipment for Identification and Registration of Electricity Distribution Network Equipment. Projects PD-0047-008/2006, PD-0077-0027/2009 and PD-0047- 0067/2012 created a solution to optimize the management of the concessionaire's assets. Currently, there is an intensive use of paper documents in logistics processes. Generally, these documents are completed by hand, subject to illegible spelling and errors. These documents are processed by typists, increasing the robustness and propagation of incorrect information, as there is no criticism of the data in the entry of information in the registration base. The physical-accounting adherence of the registration base is essential for the concessionaire, since it is decisive for the tariff adjustment promoted by Aneel. The solution will be enhanced allowing its full adoption including the integration of the software systems developed to the company's rational body system. Adjustments will be made to the IT requirements and the migration of information to the platform of smartphones with Android operating system. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00385-0070/2019 - Neoenergia Customer Experience Digital Transformation. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. It aims to transform the Neoenergia customer experience, offering more efficient and personalized digital channels to improve the performance of customer service indicators and make human and digital service more efficient. The redesign of the various customer profiles in the digital age will be carried out, in addition to the development and applications of new digital solutions to meet current and future needs.
- PD-00043-0119/2019 - Smart antennas - Serial head. In the previous research project, a switched Intelligent Antenna System was developed with Pilot license in the Gravatá/PE Substation, in which three remote-controlled repeater switches were located in a "shadow region", within a sector of 180°, and a radius of 10 km, in relation to the Gravatá substation. The motivation of the current Project is to expand the intelligent antenna system, already developed and tested, to a 360° coverage. That is, allow the communication of the IOC with a reclosing switch located within a circle with a radius of 15 km, so that it can replace the existing classic communication system, so that it is permanently in operation, and that it can be applied to any substation that uses a radio link. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00043-0087/2019- Environmentally Sustainable Applications of Electric Mobility for the island of Fernando de Noronha. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Pernambuco and Termopernambuco, and aims to develop Electric Mobility in a sustainable way in Fernando de Noronha via solutions and business models in tourism activities, public services and Celp's management operations, with potential for reproducibility in other environments and involvement of companies and local entities. It also aims at technological solutions to support electric vehicles and optimization of renewable resources with the proposition of an evolutionary roadmap.
- PD-00047-0087/2019 - Creation of Green Corridor in the Northeast and Urban Charging Stations for Performance Evaluation of Hybrid and Electric Vehicles. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Pernambuco, Termopernambuco. The project involves the creation of a green corridor in the North-East (stretch between Salvador-BA and Natal-RN), comprising 11

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highway charging stations (50kW) and 6 more stations in urban shopping malls (22kW). The project aims to evaluate a new business model for companies in the electricity sector.

- PD-00385-0069/2019 - Development of Electric Truck for Maintenance of Power Distribution Networks. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The main product of this project is an Electric Truck for the maintenance of distribution networks, with intelligent joint development for the management of recharging and a safe and efficient system for recharging the vehicle in the dealership's own network.
- PD-00047-0088/2019 - GODEL - Intelligent Sensor for 69kV Electrical Networks. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco, and aims to develop the 69kV in-line smart sensor serial head. The relevance of a 69kV online smart sensor is the fast location of the fault, in addition to a permanent on-line monitoring of electrical quantities. With this information it is possible, immediately, to obtain the location of the fault and, with the historical data of the behavior of the line, to make predictive analyzes aiming at potential problems of overloads and consequent instabilities of the line, and can also be processed by some system of the Analytics type.
- PD-00047-0089/2019 - GODEL - Serial head of the qualimeter with continuous oscillography and real-time defect location system. This project is developed by Neoenergia Coelba, which intends to invest in the production and testing of the electricity quality meter developed in the experimental phase. There are currently no specific methods for compression that allow the storage of oscillographs of three-phase circuits for several days, or even months, in memories currently available on the market. Thus, the development of such methods is already innovative in itself. The electricity quality meter with continuous oscillography function is not currently produced in Brazil, and such technology is still incipient in the Brazilian industry.
- PD-00043-0121/2020 - Grounding Resistance Measurement System in Substations Using Current Injection Source. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The objective of the project is to develop the pioneering lot of a current source designed to measure resistance of the grounding mesh of an energized, battery-powered SS and following the international safety standards IEC 61010-1, CAT IV and NBR 15749 measurement methodologies. Equipment will be remotely controlled via tablet on a Wi-Fi network.
- PD-00047-0091/2021 - GODEL - Measurement data concentrator serial head - Multilink. This project is cooperated between the distributors Neoenergia Coelba, Neoenergia Elektro and Neoenergia Pernambuco. The concept of smart grids foresees the use of telecommunications and information technology solutions to make the electrical system more efficient, reliable and sustainable. The monitoring of the data generated by the devices in the field will be increasingly reliable and resilient when using multiple means of communication, such as point-to-point radios, mesh radios, cellular modems, satellite modems and fiber optic modems, which may provide redundancy in communication and enable the choice of the medium for each specific case. In this context, the objective of this project is to evolve the development of the Multilink Concentrator, originally created in the PD-00047-0080/2017 project, which created the solution that integrates all these means of communication in a single piece of equipment. The equipment will optimize the operation, installation and maintenance logistics of the distribution network, simplifying processes and reducing implementation and maintenance costs.
- PD-00047-0092/2022 - Mobile Emergency Tower Serial Head for 69 and 138kV Lines. The purpose of the project is to develop the Mobile Emergency Tower Serial Head on a vehicle platform for structures at 69 and/or 138kV (suspension and/or anchorage). In addition, development of a prototype of removable national anchors and improvement of methodology for the use of mobile emergency towers in subtransmission networks. Maintenance activities in sub-transmission lines have as difficulty the execution time due to the size of the equipment involved, in addition to the difficulty of access to the locations of the occurrence. In this way, the Tower will allow greater mobility and agility in relation to the conventional operation by facilitating the approximation to the sub-transmission lines, in addition to the assembly and elevation occurring

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through systems controlled by an operator, exempting the activity of manual assembly and gaining in service time. This new mobile tower model also gains in load capacity and structure type, expanding its applicability. The mobile tower can also be applied in construction works for new lines, replacing the implementation of provisional conventional structures, reducing material and labor costs and optimizing working time. The project is cooperated between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Brasília and Neoenergia Pernambuco.

- PD-00047-0094/2022 - Proximity sensor to mitigate accidents caused by excessive approach to the phases of substations and 69 kV networks, in live line work to potential. It is intended to develop a system of sensors (electric field, proximity and/or leakage current) to be installed in the live line truck to mitigate accidents. With the growing demand of the electrical system and the increasing performance requirements of the system, maintenance tends to be carried out with the system energized, thus increasing the risk of maintenance activities. As a result, live line maintenance activities, which used to be carried out mostly on transmission lines, now tend to be carried out in substations, which have greater work space restrictions. Thus, the procedures must be better evaluated in order to mitigate risks to the life of the occupational population. Only Neoenergia Coelba participates in this project.
- PD-00047-0095/2023 - Optimized Allocation of Serial head Saturated Reactors in Multi-Stream Distribution Networks for Voltage Regulation. The product of this project will result in the construction and optimized installation of serial head equipment of the Reactor to Saturated Core (RNS) type, in a 34.5 kV distribution network of Neoenergia Coelba, aiming to meet the appropriate supply standards. Compliance with quality standards will lead to the improvement of the technical/commercial relationship with its consumers, minimizing conflicts between the parties and possible consequences on the operation and useful life of network components and consumer units.

In 2021, there was no closure of projects.

In 2022, 03 projects were closed: **(i)** PD-00040-0023/2018 - Pioneer Lot of the Electricity Meter Prover without Supply Interruption; **(ii)** PD-00047-0084-2019 - Pioneer Equipment Lot for Identification and Registration of Equipment of Electricity Distribution Networks; and **(iii)** PD-00047- 0088/2019 - GODEL - Serial head of Intelligent Sensor for 69kV Electric Networks.

In 2023, project PD-00043-0119/2019 - Smart antennas - Serial Head was closed.

Currently, 11 projects are in progress at the Company: **(i)** PD-00385-0071/2019 - Development of Equipment for Pruning Trees near Distribution Networks of up to 46 kV with Remote Control; **(ii)** PD-00385-0070/2019 - Digital Transformation of the Neoenergia Customer Experience; **(iii)** PD-00043-0087/2019- Environmentally Sustainable Applications of Electric Mobility for the island of Fernando de Noronha; **(iv)** PD- 00047-0087/2019 - Creation of the Green Corridor in the Northeast and Urban Charging Stations for Evaluation of the Performance of Hybrid and Electric Vehicles; **(v)** PD-00385-0069/2019 - Electrical Truck Development

for Maintenance of Power Distribution Networks; **(vi)** PD-00047-0089/2019 - Serial head of the qualimeter with continuous oscillography and real-time defect location system; **(vii)** PD-00043- 0121/2020 - Grounding Resistance Measurement System in Substations Using Current Injection Source; **(viii)** PD-00047-0092/2021 - Mobile Emergency Tower Serial Head for Lines of 69

and 138kV; **(ix)** PD-00047-0091/2021- GODEL - Serial head of the measurement data concentrator - Multilink; **(x)** PD-00047-0094/2022 - Proximity sensor to mitigate accidents caused by excessive approximation to the phases of substations and 69 kV networks, in live line work at power; and **(xi)** PD-00047-0095/2023- Optimized Allocation of Saturated Reactors Serial Head in Multi-Strand Distribution Networks for Voltage Regulation.

2.10 Business plans

iv. total amounts spent by the issuer on the development of new products or services

The total amounts invested by the Company's companies in research and development projects (phase of the innovation chain: serial head, pioneer lot and market insertion), added to the resources destined to the management of the IDP Program, corresponded to the following values:

| COMPANY | 2021 | | 2022 | | 2023 | |
|------------------|------|--------|------|--------|------|--------|
| COSERN | BRL | 4,362 | BRL | 7,365 | BRL | 4,932 |
| CELPE | BRL | 20,736 | BRL | 17,364 | BRL | 11,457 |
| COELBA | BRL | 21,236 | BRL | 15,710 | BRL | 16,312 |
| Elektro | BRL | 23,472 | BRL | 16,170 | BRL | 15,150 |
| Itapebi | BRL | - | BRL | - | BRL | - |
| Termope | BRL | 3,276 | BRL | 1,169 | BRL | 683 |
| Geração CIII | BRL | - | BRL | - | BRL | - |
| Geração Céu Azul | BRL | - | BRL | - | BRL | - |
| Afluentes T | BRL | - | BRL | - | BRL | - |
| Narandiba | BRL | - | BRL | - | BRL | - |
| Potiguar Sul | BRL | - | BRL | - | BRL | - |
| Atibaia | BRL | - | BRL | - | BRL | - |
| Biguaçu | BRL | - | BRL | - | BRL | - |
| Dourados | BRL | - | BRL | - | BRL | - |
| EAPSA | BRL | - | BRL | - | BRL | - |
| Jalapão | BRL | - | BRL | - | BRL | - |
| Santa Luzia | BRL | - | BRL | - | BRL | - |
| Sobral | BRL | - | BRL | - | BRL | - |

Amounts expressed in thousand reais - BRL .

d. opportunities inserted in the issuer's business plan related to ESG issues

In 2023, Neoenergia expanded its ESG commitment, adding 14 more goals to the 16 approved in 2022, closing the year with 30 commitments to be achieved in 2025 and 2030, previously approved by the Board of Directors. The goals consider the topics evaluated as materials for sustainable management and commitment to the SDGs.

The execution of the ESG+F strategy revolves around three pillars, reinforcing that the themes are integrated into the company's strategy and business model:

- ✓ Environmental performance, the fight against climate change and the preservation and recovery of biodiversity, through environmental policies;
- ✓ Social commitment, which is manifested in social policies;
- ✓ Corporate governance standards and policies.

The initiatives follow Neoenergia's General Sustainable Development Policy, which determines the general principles and bases that should govern the sustainability strategy. In this way, the company seeks to ensure that all corporate and business activities are committed and promote the creation of sustainable value for all stakeholders (customers, shareholders, employees, suppliers, regulatory bodies, governments and communities impacted by their business), giving an equitable return to all those who contribute to the success of their project.

The company has linked its business strategy and sustainability to the SDGs since its definition, whose main objective is to formalize the commitment of the group with this agenda, highlighting the contribution to the fulfillment of the social dividend generated by its business activity.

Neoenergia focuses its efforts on the SDGs in which its contribution is most relevant:

- providing clean and affordable energy (goal 7); and
- in global action against climate change (goal 13).

The company is also committed to other SDGs related to strategic themes that directly contribute to the sustainable management of business: drinking water and sanitation (SDG 6), industry, innovation and

2.10 Business plans

infrastructure (SDG 9), terrestrial life (SDG 15) and partnerships and means of implementation (SDG 17). The company has been a signatory to the ten principles of the Global Compact since 2007, with a performance based on respect for human rights, labor rights, environmental preservation and the fight against corruption.

Consistent with its sustainable business model, Neoenergia is positioned as one of the leading and pioneering business groups in Brazil with ESG financing. All this with the triple objective of (i) aligning its financial strategy with its purpose, values and investment strategy, (ii) optimizing the cost of its debt and (iii) diversifying its sources of financing, making sustainability a means and an end at the same time through the financial strength it seeks and is characterized by.

In line with these objectives, and in view of the global trend of energy transition, with increased demand for clean energy, with the carbon market in the process of global regulation and incentives for products and services with a low carbon footprint, the company seeks to play a leading role in this movement, strengthening and expanding the renewable energy segment (wind and solar).

We followed up by working in strategic partnerships to foster new technologies, decarbonization and clean industrial solutions. We have signed memoranda of understanding with companies and state governments to develop green hydrogen and offshore wind projects in the medium and long term, and we have actively participated in the construction of the regulation of these energy solutions in the country.

In addition to the effort in the execution of sustainable projects, the company reformulated its Governance and Sustainability System around ESG+F (environmental, social and governance + financial) criteria, or, in the translation into Portuguese, environmental, social and corporate governance aspects, more financial), having issued its first green bond in 2019, by the company Neoenergia and has since intensified its financing through this type of instrument, with numerous other issues, and in its different aspects: public and private operations, senior and subordinated debt (hybrid bonds), issued by the Corporation or other subsidiaries (green bonds of Neoenergia).

At the end of 2023, the Neoenergia Group already had a total of 25 green bonds issued by the Corporation in the total amount of approximately BRL 15.3 billion, intended to finance renewable, transmission, distribution or ESG linked projects.

2.11 Other factors that significantly influenced operational performance

2.11 - Comment on other factors that significantly influenced operational performance and that have not been identified or commented on in the other items of this section

Fiscal Year 2023

For the year ended December 31, 2023, there were no other factors that materially influenced operating performance and that have not been identified or commented on in the other items of this section.

Fiscal Year 2022

In 2022, we adopted the hybrid work option as an option for employees who carry out activities compatible with this model. Our experience during the Covid-19 pandemic showed us that with this possibility it is possible to add quality of life to the teams, without loss of productivity, in addition to aligning Neoenergia with the reality of the labor market.

Fiscal Year 2021

Gradually, in September/2021 we started to return to work in a hybrid way, and in December/2021 we already had 100% of employees working in person, always emphasizing our care for the health and well-being of all, and practicing all the necessary protocols to prevent Covid.

Regarding energy consumption, according to the Electricity Trading Chamber (CCEE), there was an increase of 4.1% compared to 2020. After a first half of social isolation measures to combat the Covid-19 pandemic, which significantly impacted the demand for electricity in the country, energy consumption shows consistent signs of its recovery.

Measures associated with Covid-19

Temporary operational restrictions for distributors

ANEEL Normative Resolution No. 928/2021 was published on March 26, 2021, imposing operational restrictions to preserve the safety of customer service due to the pandemic. The main measures adopted were the prohibition of the suspension of supply to certain groups of consumers (low-income households, users of vital equipment, among others), the suspension of the nonagesimal period for cutting off supply (all consumers), and the postponement of payment by distributors of compensation for breaches of individual continuity and voltage compliance limits. The resolution, which was initially effective until June 30, 2021, was extended until September 30, 2021 by means of ANEEL Normative Resolution No. 936/2021, of June 15, 2021.

Rebalancing the distributors

ANEEL Normative Resolution No. 952/2021 was released on November 23, 2021, which deals with the correction of economic imbalances resulting from the pandemic, the establishment of the methodology for calculating involuntary overcontracting resulting from the reduction of burden during the health crisis and the definition of the criteria for reimbursement to consumers of costs associated with the Covid-Account credit operation in 2020.

2.11 Other factors that significantly influenced operational performance

Measures associated with the Water Crisis

Creation of the Chamber of Exceptional Rules for Hydropower Management (CREG) - Jun/21

Provisional Measure No. 1,055 established CREG, which had the competence to define the mandatory guidelines for the establishment of exceptional and temporary conditions for the operation of the reservoirs of hydroelectric plants in the country, involving definitions for limits of use, storage and flow, preserving the competencies of the agencies and entities responsible for the implementation of the guidelines. The validity of CREG was until 12/30/2021.

Demand Response Program - Aug/21

The program has been in existence since 2017, but in August 2021 the MME instituted it for SIN consumer units, in order to reward citizens who reduce consumption by up to 10%, with a bonus of BRL 50 for every 100 kWh saved. The program lasted until December 2021 and was valid for those who reduced consumption between 10% and 20%.

Water Scarcity Tariff Flag - Sep/21

Created to pay with resources from the tariff flag for the exceptional costs of activating thermal plants and importing energy, the Water Scarcity flag was established at BRL 14.20 for every 100 kWh consumed and became valid for all consumers from September/21 to April/22, with the exception of beneficiaries of the social tariff.

3.1 Disclosed projections and assumptions

3.1. Projections should identify:

- a. purpose of the projection;
- b. projected period and the validity period of the projection;
- c. assumptions of the projection, indicating which may be influenced by the issuer's management and which are beyond its control;
- d. values of the indicators that are the purpose of the forecast.

Not applicable, since, in compliance with the provisions of CIRCULAR LETTER/ANNUAL-2024- CVM/SEP, the disclosure of projections and estimates by the issuer is optional under the terms of article 21 of CVM Instruction No. 80/22.

3.2 Monitoring of projections

3.2 - Monitoring and changes to the projections disclosed

Not applicable, since, in compliance with the provisions of CIRCULAR LETTER/ANNUAL-2024-CVM/SEP, the disclosure of projections and estimates by the issuer is optional under the terms of article 21 of CVM Instruction No. 80/22.

4.1 Description of risk factors

4.1. Describe the risk factors with effective potential to influence the investment decision, observing the categories below and, within them, the decreasing order of relevance

The investment in the securities issued by the Company involves exposure to certain risks. Before making any investment decision in any securities issued by the Company, potential investors should carefully analyze all the information contained in this Reference Form, the risks mentioned below, the Company's financial statements and respective explanatory notes. The Company's business, financial condition, results of operations, cash flow, liquidity and/or future business may be adversely affected by any of the risk factors described below. The market price of the securities issued by the Company may decrease due to any of these and/or other risk factors, in which case potential investors may lose a substantial part, or even all of their investment in the securities issued by the Company. The risks described below are those that the Company knows and believes that, on the date of this Reference Form, may adversely affect it. In addition, additional risks not currently known to the Company or that the Company considers irrelevant may also adversely affect it.

For the purposes of this section "4. Risk Factors", unless expressly stated otherwise or if the context so requires, the mention of the fact that a risk, uncertainty or problem may cause or have or will cause or will have an "adverse effect" or "negative effect" for the Company, or similar expressions, means that such risk, uncertainty or problem may or could use a material adverse effect on the Company's business, financial situation, results of operations, cash flow, liquidity, reputation and/or future business, as well as on the price of the securities issued by the Company. Similar expressions included in this section "4. Risk Factors" must be understood in this context.

Furthermore, notwithstanding the subdivision of this section "4. Risk Factors", certain risk factors that are in a sub-item may also apply to other sub-items in the same section.

a. issuer

The Company's business requires high levels of investment, which may be affected by restrictions on credit availability and frustration of operating cash generation.

The Company's business requires a large volume of investments. In order to obtain funds for its activities, the Company seeks to obtain financing from national and foreign financial and development institutions. The ability to continue to obtain financing or obtain it on favorable terms depends on several factors, such as the level of indebtedness of the Company, market conditions, laws and regulations applicable to the business, technical and operational capacity to fully execute the business strategy, among others.

Among the effects that may negatively impact the availability of credit and the change in the rates practiced, the possible deterioration of the Brazilian and world economy and political instability stand out.

Thus, there is no way to guarantee that the Company will have the financial resources to complete its investment program, which may adversely and materially affect the operation and development of the business.

Any additional decrease in the credit rating of the Company or Brazil may adversely affect access to and/or limit the lines of financing for the investments of the Company's subsidiaries and affiliates.

Rating agencies regularly evaluate Brazil and its sovereign ratings, which are based on a number of factors, including macroeconomic trends, fiscal and budgetary conditions, indebtedness metrics, and the prospect of changes in any of these factors. Likewise, the credit ratings assigned to the Company and its controlling shareholder are regularly evaluated.

Credit ratings affect investors' perception of risk and, consequently, the trading price of securities and income required in the future issuance of debt in the capital markets.

On December 20, 2023, Standard & Poor's - S&P raised Brazil's sovereign rating from "BB-" to "BB", due to the diversified economy and good outlook regarding the approval of the tax reform in 2023. Additionally, on December 15, 2023, Fitch raised Brazil's sovereign rating to "BB" from "BB-", with the outlook maintained as stable. The increase in the rating mainly reflects the above-expected improvement in the country's macroeconomic and fiscal performance.

4.1 Description of risk factors

Below we present the ratings of the last 3 years:

| | S&P (National Scale) | | |
|-----------------------|----------------------|------|------|
| | 2021 | 2022 | 2023 |
| Neoenergia | AAA | AAA | AAA |
| Neoenergia Coelba | AAA | AAA | AAA |
| Neoenergia Pernambuco | AAA | AAA | AAA |
| Neoenergia Cosern | AAA | AAA | AAA |
| Neoenergia Elektro | AAA | AAA | AAA |
| Neoenergia Brasília | | AAA | AAA |

Considering that the Company operates in a strongly regulated environment at the federal level, through ANEEL and its corporate rating is linked to the sovereign rating of Brazil, any drop in the sovereign rating of Brazil may increase the risk perception of investors and, consequently, increase the future cost of issuing debts and adversely affect the trading price of the Company's securities.

Failure by the Company or its subsidiaries to comply with obligations assumed in financial contracts may result in the early maturity of its debts.

The financial contracts and sustainable financing of the Company and its subsidiaries establish several obligations to maintain leverage ratios, integrity and anti-corruption requirements, socio-environmental obligations, compliance with the Company's ESG+F goals, capitalization, debt coverage and maintenance of shareholding composition. Any breach of such contractual obligations by the Company or its subsidiaries may generate the early maturity of its debts and/or the acceleration of other debts of the Company and/or its subsidiaries, including due to the exercise of any cross default or cross acceleration clauses, which may negatively impact the Company's results. Additionally, associated with the achievement of financial covenants, there are restrictions on the distribution of dividends.

For the Company's ESG+F Financing, targets already published to the market are linked, with the time frames of 2025 and 2030, the achievement of these targets depend on the Company's performance to meet the KPIs and contractual obligations of sustainable financing, specifically related to socio-environmental objectives. If such defined objectives are not achieved, the Company will be exposed to possible penalties, in case of non-compliance, such as the withdrawal of the marking of the Brazilian Stock Exchange "B3" of Green Debentures, the possibility of early maturity of the debt and/or risk of greenwashing or greenwishing.

In addition, the restrictions provided for in financial contracts of the Company and its subsidiaries may limit its general ability to obtain financing for working capital, investments and other corporate activities, as well as may limit the Company's flexibility to plan or react to changes in its business and in the sectors in which it operates. This fact may have a material adverse effect on the financial situation, impacting the Company's operations.

The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings that, if decided contrary to the Company and its subsidiaries, may have a negative impact on its results and financial condition.

The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings, of a labor, civil, tax, regulatory and environmental nature arising from the regular exercise of its activities. It is not possible to guarantee that these administrative and judicial proceedings will be decided in favor of the Company. Provisions are established in relation to cases in which the probability of loss has been classified by external lawyers and the legal department as "probable". If actions involving a substantial amount in relation to which the Company does not have any provision or has a provision significantly lower than the amount of the loss in question, are decided, definitively, unfavorably, the Company may have a material adverse effect on its results.

In addition to the accounting provisions related to lawsuits that impact the result, the Company may be compelled to make judicial deposits or provide other types of guarantee in these lawsuits, which

4.1 Description of risk factors

may adversely and simultaneously affect the Company's liquidity and financial condition.

The Company may be substantially affected by violations of its Code of Ethics, the Brazilian Anti-Corruption Law and similar Anti-Corruption Laws.

Failure by the Company's officers, directors, employees and collaborators, as well as by subsidiaries, parent companies, affiliates jointly and severally or by third parties acting on their behalf or benefit, to comply with the provisions of the Company's Code of Ethics and current anti-corruption legislation, may expose the Company, its employees and other subsidiaries, parent companies or affiliates to sanctions provided for in applicable legislation. Thus, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or fraud or violations of the law by any employee, subsidiary, parent company, affiliate or by any third party acting on behalf of such parties, in their interest or benefit. Furthermore, it is not possible to guarantee that its corporate governance and risk management processes will not suffer failures, including compliance with applicable laws, regulations or internal controls, which may result in fines and/or other sanctions and negatively affect the Company's reputation, financial conditions and business.

Law No. 12.846, of August 1, 2013 ("Anti-Corruption Law") introduced the concept of strict liability for legal entities involved in harmful acts committed against the public administration, national or foreign, in their interest or benefit, exclusive or not, subjecting them to civil and administrative penalties. It also establishes the joint and several liability of parent companies or affiliates for the practice of said acts by controlled companies. The Anti-Corruption Law considers administrative sanctions to be applied as a result of an act harmful to the public administration, including fines, suspension of activities and prohibition of receiving tax benefits, subsidies or credit from public banks. Brazil has other laws that allow the imposition of sanctions on companies for practices related to corruption or irregularities in bids and administrative contracts. Among such laws, we highlight Law No. 8,429, of June 2, 1992 and Law No. 14,230, of October 25, 2021 ("Administrative Misconduct Laws") and Law No. 8,666, of June 21, 1992 and Law No. 14,133, of April 1, 2021 ("Bidding Laws"), Law No. 9,613, of March 3, 1998 ("Money Laundering Law") and Law No. 13,303, of June 30, 2016 ("Public Companies Law").

The State of the Federation where the Company develops activities has approved specific anti-corruption laws, in addition to federal legislation, which also have the application of administrative sanctions or restrictions on contracting and payment in case of non-compliance with these laws.

Failure to comply with laws and procedures to combat corruption and money laundering may lead to fines, loss of rights (such as operating permits, possibility of obtaining financing from public banks, restrictions on contracting with the government and tax incentives), imprisonment of executives and employees, damage to reputation, non-compliance with contractual clauses and other serious penalties (as noted above), with a material adverse effect. In addition, non-compliance with anti-corruption legislation may cause the loss of the Pro Ethics Seal, granted by the Office of the Comptroller General - CGU and the impossibility of maintaining ISO 37001 certification

related to the Anti-Bribery Management System, which may have a relevant negative reputational impact.

We may be substantially affected by violations of Competition Law.

Part of the Company's business, not subject to government regulation, takes place in competitive environments. The Company may suffer sanctions and reputational damage in case of violation of Law No. 12,529 of November 30, 2011 ("Antitrust Law"), as well as being subject to administrative and judicial proceedings in relation to its operations in a competitive environment.

The Company and its subsidiaries may be subject to reputational impacts for non-compliance or partial compliance with the policies that were sold in the mass business.

The Company's subsidiaries carry out the sale of insurance policies collectively. Failure to comply or partially comply with the scope contracted in the policies may hold the Company responsible for potential fictitious advertisements, which may have a reputational impact, in addition to potential judicial consequences.

4.1 Description of risk factors

The Company may be substantially affected by violations of the Brazilian General Data Protection Law.

The Company works with a variety of personal data subject to the provisions of Law No. 13,709, of August 14, 2018 (General Data Protection Law "LGPD"), such as data of customers, employees, suppliers, visitors, among others. The LGPD aims to ensure the holders (individuals) of personal data transparency and protection of their data, in addition to instrumentalizing several rights established in previous laws, such as the Civil Code, the Consumer Protection Code and the Internet framework, imposing sanctions in case of violations.

Thus, we are subject to cybersecurity and data protection incidents due to the diversity of technologies implemented in our processes and the need to interact with customers, suppliers, employees and other interest groups. These incidents may compromise information, personal or not, in the custody of the Company, render commercial systems inoperative (in whole or in part), cause economic or financial losses and result in fines, administrative sanctions and administrative and judicial proceedings.

Similar laws and regulations that may be passed in the future may potentially be interpreted and applied in ways that will substantially and adversely affect the Company. Any non-compliance with any rules relating to the protection of personal data in force and/or any administrative and/or judicial requirements and/or decisions and/or other federal, state or international laws and regulations relating to data protection may significantly affect the business.

We may not be able to implement the processes and obtain the desired results related to our governance commitments - public - on time and with the costs initially foreseen, which may result in a negative impact on value and reputation.

In 2022, the Company publicly assumed the ESG+F commitments. Such commitments, approved by the Board of Directors, were updated in 2023, with the inclusion of 14 new goals, totaling 30 commitments to be achieved in 2025 and 2030, which will be monitored quarterly. Among the ESG+F commitments, we highlight the following items related to governance commitments:

- Establishment of a long-term variable compensation percentage linked to ESG+F goals;
- Adoption of best corporate governance practices; and
- Independent external certification or validation of the compliance system.

Failure to comply with these commitments, as established, may generate negative impacts on the Company's result, market value and reputation, both due to the perception of the main Interest Groups below the expectation generated, and the direct impacts suffered by them, as they may not benefit from the intended results. The Company may also suffer penalties and negative impacts in general in contracts, financial or otherwise, that eventually present obligations linked to governance commitments.

The construction, expansion, and operation of electric power facilities involve significant risks that may lead to lost revenue or increased expenses.

The construction, maintenance, expansion and operation of facilities and equipment for companies operating in the electricity sector involve several risks, including:

- Inability to obtain permits and approvals from competent bodies;
- Unavailability, delays, breakage and loss of materials, equipment and systems;
- Unavailability of labor or companies providing materials and services;
- Insolvency and poor performance of suppliers;
- Default of customers and consumers;
- Resources that compromise generation levels, including hydrological and meteorological issues;
- Interruption of supply;
- Non-compliance with environmental, social and human rights legislation;
- Fraud, corruption or other crimes also related to non-compliance with the code of ethics;
- Failure to comply with corporate governance guidelines and good practices;
- Non-regularization of land or indemnities and delays in land lawsuits;
- Work interruptions, including strikes, stoppages and other labor disputes;

4.1 Description of risk factors

- Social unrest that interferes with operations;
- External events, such as health crisis, pandemic, conflicts and wars;
- Unforeseen engineering problems;
- Events of an environmental nature, including extreme weather events and environmental disasters;
- Dam safety failures;
- Delays in construction and operation, or unforeseen excess costs;
- Delay in entry into operation due to dependence on third-party facilities that are not available, with a delayed implementation period or with a mismatched implementation schedule, in relation to the Company;
- Costs with the purchase of electricity and any restrictions on its transfer;
- Changes to currently existing subsidies;
- Improper access to operating systems;
- Increase in electricity losses;
- Lawsuits that prevent or impair operations;
- Need for high investments and additional capital to those initially planned;
- Regulatory changes with an impact on the operation and investment decisions;
- Withdrawal of commercial operation by the regulatory agency;
- Possible non-recognition of investments made and/or requirement to waive indemnity for renewal of concessions;
- Operating and maintenance costs, including price variation of equipment or raw material;
- Unavailability of financing;
- Delays, including licensing processes, caused by archaeological, environmental and land barriers; and
- Accidents with own employees, third parties and the community.

The materialization of these or other risks associated with the construction, expansion and operation of electric power installations may adversely affect the ability of the Company's subsidiaries to generate and deliver energy in a quantity compatible with their projections or with their obligations to their customers or the granting authority, which may have a material adverse effect on their ability to implement their business plan, causing financial impact and operating results.

The delay in the construction of the projects may cause additional costs for the Company and loss of sales revenue. For generators committed to energy commercialization agreements in the Regulated Environment, failure to comply with the start of commercial operation may result in penalties, such as those provided for in ANEEL Resolutions No. 846/2019 and 595/2013, including, but not limited to, the revocation of the granting act and/or termination of the energy commercialization agreement. The sale of energy in the Free Market may also be impacted by delays in the commercial operation of the enterprise, according to the conditions and penalties established in energy purchase and sale agreements. In the case of transmission companies under construction, delays in entry into operation may postpone the Annual Permitted Revenue ("RAP"), impairing the financial flow provided for in the initial project, reducing the expected profitability, in addition to implying penalties provided by ANEEL according to the concession agreement.

In addition, the delay in the commercial operation of transmission or generation projects may give rise to the partial or total execution of the guarantee of faithful compliance offered to ANEEL or CCEE, as provided for in the respective notices.

For the energy distribution business, delays in meeting the regulatory deadline in consumer connection request works may result in regulatory penalties, reputational and institutional risks, causing economic or financial losses due to fines, administrative sanctions and administrative and judicial proceedings.

The revenues that the Company's subsidiaries earn as a result of the implementation, operation and maintenance of its electricity generation, distribution and transmission facilities are related to the availability of the services provided, and any operational difficulty or unforeseen interruption, including those caused by events that are not under its control, such as natural or inclement weather phenomena, extreme events due to climate change, may negatively impact the revenue of the Company's subsidiaries, in addition to reputational and political impacts.

4.1 Description of risk factors

Part of the properties that the Company occupies is in the process of obtaining or renewing municipal and fire department licenses.

The Company and its subsidiaries depend on several registrations with Federal, State and Municipal Public Administration bodies and licenses and permits for operation. Part of the units are in the process of obtaining or renewing or have not yet started the process to obtain such licenses. The operating permits and the permits of the Fire Department have an expiration date and must be renewed periodically. Any events related to processes internal or external to the Company that compromise the renewal and obtaining of such licenses may result in the impossibility of operating its units and even, as the case may be, in the interdiction and temporary closure of the units until the pending issue is overcome, as well as the application of fines. The Company's strategy may be negatively affected in the event of the impossibility of operating these units and/or their interdiction or closure, which may negatively impact the operating results of the Company and its subsidiaries.

The Company's subsidiaries may incur losses or additional costs due to non-regularization of land ownership.

The Company's subsidiaries hold the right of exploitation, in the case of distribution, transmission and generation concessionaires, linked to the respective declaration of public utility for the expropriation of the land necessary for their activities and the establishment of an administrative easement strip and, in the case of those authorized for generation, the land regularization is the responsibility of the entrepreneur, but is often included as an obligation to prove the physical and financial conclusion in the project financing processes.

Due to the difficulties faced in Brazil, for the regularization of land ownership and assignment of land use, the Company's subsidiaries may incur losses or costs additional to those originally foreseen, which concern delays in the reforestation of permanent preservation areas and irregular occupations, stoppage or delay of works, non-compliance with commitments with environmental agencies and legislation related to rural environmental registration, as well as agreements with financing banks, sector regulator and Public Prosecutor's Office.

The Company's subsidiaries are responsible for losses and damages caused to third parties as a result of failures in the generation of their plants, interruptions or disturbances. The insurance contracted by the Company's subsidiaries may be insufficient to cover these damages.

The Company's subsidiaries may be liable for (i) losses and damages caused to third parties as a result of failures in the operation of their plants, which cause interruptions or disturbances to the distribution and/or transmission systems; (ii) interruptions or disturbances that cannot be attributed to any identified agent of the electricity sector. The amount of indemnities, in the latter case, must be apportioned by the associated agents of the National Electric System Operator (ONS) and this fact may have a substantial and adverse effect on the conduct of business, if they constitute events excluded from coverage in the policies, affecting the Company's operating results and financial condition.

The occurrence of losses or other liabilities that are not covered by insurance or that are below the deductible or that exceed the maximum insurance indemnity limits of the companies may result in significant unforeseen additional costs, negatively impacting their results.

The Company's business may be adversely affected by natural disasters and major accidents. In addition, property damage and civil liability insurance may not provide full coverage of the risks to which the Company's subsidiaries are subject.

The Company's business may be severely affected by natural disasters or extreme events, such as floods, windstorms, dam collapses and other major accidents.

In general, the insurance of the Company's subsidiaries for the generation, transmission and distribution of electricity is contracted in accordance with the policies adopted by the Company and mandatory coverage provided for in the legislation. For the modalities of operational risks and civil liability, there is a maximum limit of indemnity and exclusion clauses for non-covered risks, so that it is not possible to guarantee that costs and expenses will be fully covered by the contracted policies.

The distributors and transmitters, as providers of public electricity services,

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have strict liability for direct and indirect damages arising from the provision of electricity services, such as abrupt interruptions in the supply, voltage variations in the network that may cause electrical damage, accidents in the electricity network, among others.

In general, it is sufficient to demonstrate the link between the damage caused and the concessionaire's conduct, so that they are held responsible.

The occurrence of losses or other liabilities for material damages and civil liability, which are not covered by insurance or which exceed the insurance limits of the companies, may entail significant unforeseen additional costs, negatively impacting the results of the Company's subsidiaries. Additionally, there is the risk of reputational impact and the political use of such extreme events.

In addition, the Company cannot guarantee that the insurance contracted for the coming years will maintain the same level of current coverage or that the deductibles and premiums of the policies will remain in line with what was previously contracted. Thus, the Company's subsidiaries may have their results and cash flow adversely impacted.

According to applicable legislation, the hydraulic and wind generators of the Company's subsidiaries may have their physical guarantee reviewed.

The physical guarantee defines the maximum amount of energy that the generator can market and, in the case of hydroelectric generators, also defines its participation quota in the Energy Reallocation Mechanism (MRE). The physical guarantees of the hydroelectric and wind generators of the Company's subsidiaries may be reviewed periodically or in the event of material facts, which may result in the need to purchase additional energy to honor its contractual obligations and adversely affect the Company's results.

For hydroelectric generators, Decree No. 2,655/1998 establishes the conditions for review of the physical warranty, which may occur every 5 years (ordinary review) regardless of request by the generator or in the event of material facts (extraordinary review). Both cases consider the calculation methodology established in MME Ordinance No. 101/2016. Ordinary physical guarantee revisions may not result in a reduction of more than 5% of the physical guarantee in force at the time of the revision and 10% of the original physical guarantee of the concession; there is no limit to increase. For extraordinary revisions, MME Ordinance No. 406/2017 establishes the relevant facts and the revision methodology. The last ordinary review of the physical guarantee of hydroelectric generators took place in 2022, with the revised values effective from 2023, which was recorded in Ordinance No. 709/GM/MME of 2022. The next ordinary review process is expected to take place in 2027, effective from 2028.

| Hydroelectric Power Plant | Physical Guarantee In force | Regulation |
|---------------------------|-----------------------------|----------------------------------|
| Corumbá III | 47.0 | Ordinance No. 709/GM/MME of 2022 |
| Dardanelos | 147.2 | Ordinance No. 709/GM/MME of 2022 |
| Itapebi | 202.1 | Ordinance No. 709/GM/MME of 2022 |
| Baixo Iguaçu | 172.4 | MME Ordinance No. 11/2017 |

In relation to wind generators, MME Ordinance No. 416/2015 establishes the procedures and methodologies for calculating and reviewing physical guarantee, both ordinarily and extraordinarily. Ordinary revisions occur annually based on generation history. If the calculated historical average generation is less than 90% or greater than 105% of the current physical guarantee, it becomes equivalent to the verified historical average generation, effective from the year following the calculation. Extraordinary revisions occur when there are changes in technical characteristics.

The last ordinary physical guarantee review took place in 2022, with the amounts revised effective from 2023, which was recorded in Ordinance No. 1.851/SPE/MME of 2022. At the time, the Lagoa 1 and Lagoa 2 wind farms had their physical guarantees reduced to 16.3 average MW (-12.8%) and 15.6 average MW (-10.9%), respectively. However, ABEEólica filed an appeal with the MME against said Ordinance, specifically in relation to not disregarding the constrained off events in the calculation of the historical average generation of wind power plants, as determined by Ordinance No. 416/2015 of the MME. The MME accepted ABEEólica's appeal and published, in October 2023, Ordinance No. 2,634/SNTEP/MME, which revoked the physical guarantee amounts revised by Ordinance No. 1,851/SPE/MME of 2022, returning

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to that moment, the physical guarantee values prior to the revision shall be in force. In the Technical Note that substantiated its decision, the MME also recognized that Ordinance No. 416/2015 of the MME deserved to be improved for the correct disregard of constrained-off events. The expectation is that a public discussion on the subject will be initiated and, until the methodology is found to be adequate, there will be no physical guarantee reviews based on verified generation.

| Wind Power Plant | Current Physical Guarantee (MWavg) | Regulation |
|------------------|------------------------------------|--------------------------------------|
| Arizona 1 | 12.9 | MME Ordinance No. 18/2010 |
| Caetité 1 | 13.0 | MME Ordinance No. 277/2017 |
| Caetité 2 | 14.7 | MME Ordinance No. 292/2019 |
| Caetité 3 | 11.2 | MME Ordinance No. 18/2010 |
| Calango 1 | 13.9 | MME Ordinance No. 18/2010 |
| Calango 2 | 12.8 | MME Ordinance No. 292/2019 |
| Calango 3 | 13.9 | MME Ordinance No. 18/2010 |
| Calango 4 | 13.5 | MME Ordinance No. 360/2020 |
| Calango 5 | 13.7 | MME Ordinance No. 18/2010 |
| Calango 6 | 18.5 | MME Ordinance No. 619/2014 |
| Canoas | 17.7 | MME Ordinance No. 129/2016 |
| Canoas 2 | 16.3 | MME Ordinance No. 262/2019 |
| Canoas 4 | 16.5 | MME Ordinance No. 262/2019 |
| Chafariz 1 | 18.2 | MME Ordinance No. 262/2019 |
| Chafariz 2 | 17.4 | MME Ordinance No. 262/2019 |
| Chafariz 3 | 17.8 | Ordinance no. 2,004/SPTE/MME of 2023 |
| Chafariz 6 | 15.2 | MME Ordinance No. 262/2019 |
| Chafariz 7 | 18.3 | MME Ordinance No. 262/2019 |
| Lagoa 1 | 18.7 | MME Ordinance No. 129/2016 |
| Lagoa 2 | 17.5 | MME Ordinance No. 129/2016 |
| Lagoa 3 | 17.2 | MME Ordinance No. 262/2019 |
| Lagoa 4 | 10.2 | MME Ordinance No. 262/2019 |
| Mel 2 | 8.8 | MME Ordinance No. 216/2018 |
| Oitis 1 | 26.1 | MME Ordinance No. 337/2020 |
| Oitis 8 | 25.5 | MME Ordinance No. 337/2020 |
| Santana 1 | 17.3 | MME Ordinance No. 112/2016 |
| Santana 2 | 13.1 | MME Ordinance No. 112/2016 |

The impact on the results of future physical warranty reviews of the Company's plants cannot be estimated, which may result in the need to purchase additional energy to honor its contractual obligations and adversely affect the Company's results.

The Company's controlled generators may not be able to generate all the energy that they were contractually obliged to deliver, which may have an adverse effect on the Company.

Through the electricity purchase and sale agreements, the Company's controlled generators undertake to generate and deliver certain amounts of electricity.

If the Company's controlled generators are unable or prevented, for any reason (in the case of wind farms, solar plants and hydroelectric plants, including natural factors, such as the possibility of lack of wind or rain, for example), to generate electricity in an amount sufficient to meet the

4.1 Description of risk factors

obligations assumed, and there may be a reduction in its revenue and/or an increase in expenses, which may adversely affect the Company's cash flow and results of operations. In addition, the Company may be required to acquire energy through the execution of short-term energy contracts to meet its obligations, which may compromise its financial profitability, since this amount cannot be passed on to its consumers and customers.

The operation in the electricity trading sector involves the risk of Market Share and competition.

In September 2022, MME Ordinance 50/2022 was published, which allows the migration of all high voltage consumers from 2024.

Despite the possibility of migration, the regulation of the free market still needs improvement, especially to ensure its liquidity.

In addition, ANEEL's Normative Resolution No. 1,011/2022 established the marketing modality (Retail Marketer) with a focus on selling to customers with reduced demand. In this modality, the trading company assumes the responsibility of registering and settling the energy contracts with the Electricity Trading Chamber (CCEE). According to the resolution, the term of the contracts is indeterminate, this fact may increase the exposure to the credit risk of the Trader. In addition, changes in relation to the regulatory framework of the retail modality may affect the Company's results.

In February 2024, according to data released by CCEE, the energy trading market in Brazil had 518 registered traders, of which 103 are retail traders.

Due to competition, the Company cannot guarantee that in the future the trading company controlled by the group will be able to maintain its desired market share and will not be affected by the reduction of its margin and profitability.

Financial exposure in the short-term market of the Company's controlled generators and traders.

The energy traded in the short-term market - MCP, managed by the Electricity Trading Chamber - CCEE, is calculated from the difference between what was produced by the Company, through the generation of each plant, and what was supplied through electricity sales contracts, valued at the Differences Settlement Price - PLD.

As of 2021, CCEE started to adopt the PLD on an hourly basis for the definition of the short-term price to be applied in the accounting and settlement of the MCP, limited by a maximum and minimum price in force, for each calculation period.

The clauses of the commercialization contracts allow a variation of the contracted amount, according to contractual maximum and minimum limits agreed bilaterally. In addition to flexibility, which allows the predefined variation of the monthly amount contracted to adapt it to the customer's actual energy consumption, seasonality and modulation allow the distribution of monthly contracted values (seasonality) and times (modulation), according to the expectation of consumption behavior. As these are energy sales contracts in the quantity modality, the generation risk is allocated to the seller, so the positive or negative differences found in the short-term market are valued at PLD and settled monthly within the scope of the CCEE. In contracts signed in the availability modality, the generators are left with the risks related to the variability of the resource, the seasonalization of generation and any price differences between the energy submarkets. Regarding the trading company, the risks of contractual flexibility remain allocated, in addition to the hourly modulation of the customer's load. The risk of financial exposure in the short-term market is inherent to the Company and depends on its level of energy production, resulting in monthly financial losses or gains.

In addition, the trading company controlled by the Company may be financially exposed in the short-term market, if there is an imbalance between the flexibilities offered in the contracts made and the premiums charged by it, and its trading margin may be impacted by the volatility of prices and volumes.

Risk of energy price for the trading company.

The group's trader manages the risk associated with the exposures of energy volumes and prices of its generators, as well as being responsible for the financial optimization of the energy portfolio, sales operations to final customers and coverage of operating exposures and the commercial portfolio.

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The execution of these operations takes place in a market subject to risks, such as the level of liquidity of the products, submarket risk and the volatility of the energy price itself. It is not possible to guarantee that all transactions closed by the trading company will be carried out under favorable market conditions, in order to always cover the costs associated with the generation and acquisition of energy by the group.

The performance in the electricity generation sector involves the risk of energy commercialization and level of competition.

Regarding the commercialization activities linked to the energy generation segment, the Company's subsidiaries mostly have regulated contracts with fixed prices and a term of validity of 20 or 30 years, in the impossibility of extending these contracts, the possibility of selling energy in the free market will remain. The company holds part of the energy directed to sale in the free market, in which it is necessary to define the customers and the contractual conditions negotiated bilaterally.

In addition, the Company may be affected by the action of other electricity generators and traders that compete in the supply of electricity both in regulated contracting auctions and targeting consumers in the free market. In recent years, in addition to the greater participation of generators and traders in the free energy market, there is also the entry of large financial institutions through partnerships, bringing new products and raising the level of competition.

The conditions for renewal of commercialization contracts and performance of competitors may negatively affect the Company's business, impacting cash flow and results of operations.

If the distributors controlled by the Company are unable to combat energy losses, their operating results and financial situation may be impaired.

Distributors have two types of energy loss: technical losses and non-technical losses. Technical losses happen in the normal course of electricity distribution, as some of the electricity inevitably dissipates due to distribution. Non-technical losses are the result of illegal connections, fraud, error in consumption and billing measurement. ANEEL defines the amounts of technical and non-technical losses that will be passed on to the tariff. This definition is based on regulatory methodologies that seek to establish efficiency parameters for the transfer limit to tariffs. Non-technical losses are defined based on a model that compares the complexity of each concession to combat energy theft/fraud. For technical losses, ANEEL uses a calculation method that simulates operating conditions based on real data from the Company's distribution network.

At Neoenergia Coelba, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 16.05%, compared to the regulatory limit of 15.20%, which is equivalent to 4,257 GWh in absolute values.

At Neoenergia Pernambuco, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 17.44%, compared to the regulatory limit of 15.25%, which is equivalent to 3,035 GWh in absolute values.

At Neoenergia Cosern, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 8.19%, compared to the regulatory limit of 10.43%, which is equivalent to 530 GWh in absolute values.

At Neoenergia Elektro, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 7.93%, compared to the regulatory limit of 7.90%, which is equivalent to 1,607 GWh in absolute values.

At Neoenergia Brasília, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 11.42%, compared to the regulatory limit of 11.78%, which is equivalent to 875 GWh in absolute values.

At Neoenergia Brasília, the total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 represented 11.42%, compared to the regulatory limit of 11.78%, which is equivalent to 875 GWh in absolute values.

We cannot guarantee that the strategies to be implemented by our subsidiaries to combat electricity losses will be effective, in the case of external actions, such as health issues, political and regulatory decisions, as well as community interference in the regions in which we operate. Significant increases in losses may adversely affect the Company's financial condition and results of operations.

In addition, factors such as high temperatures and frequent heat waves, observed globally, limit the capacity of energy transfer in the grid, causing greater energy losses. Measures

4.1 Description of risk factors

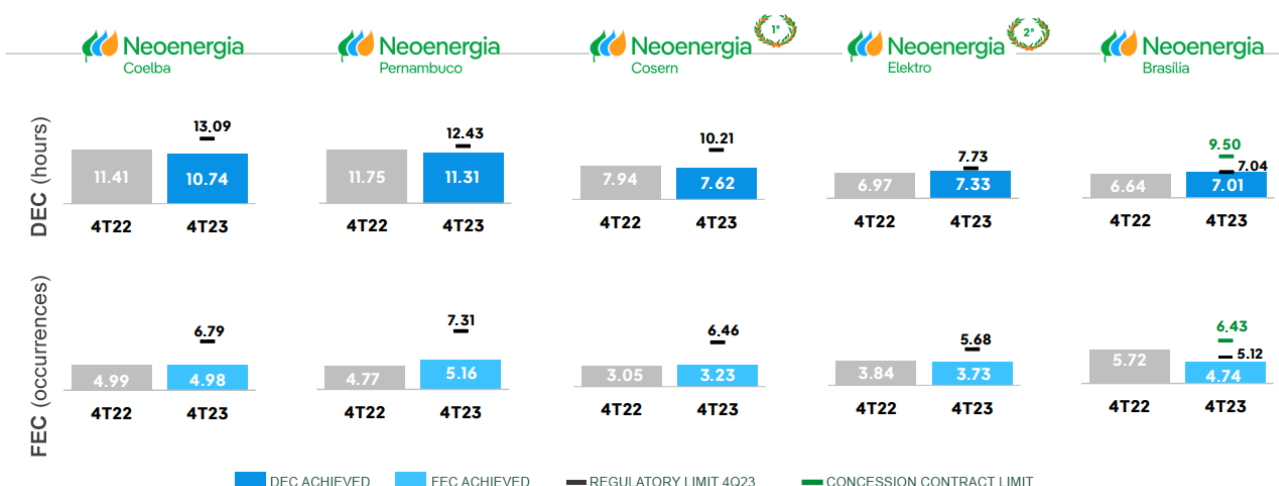
measures, such as an increase in electricity tariffs, can also result in an increased losses since certain consumers try to circumvent the limits imposed by the competent authorities, through illegal connections, theft and fraud. Similarly, deterioration of the country's economic scenario can lead to an increase in non-technical losses of this nature.

If the company finds that total losses exceed limits set by the regulator to be passed on to tariffs, expenses related to the purchase of electricity corresponding to energy above the regulatory limit will not be passed on to consumers through tariffs, generating an adverse effect on the operating margins at the Company's subsidiaries.

In order to maintain quality in the provision of public electricity distribution services, ANEEL requires that concessionaires maintain a standard of continuity and, for this purpose, issues limits for collective continuity indicators, DEC (Equivalent Interruption Duration per Consumer Unit) and FEC (Equivalent Interruption Frequency per Consumer Unit).

Failure to comply with the obligations set out in legislation, regulations and grants may give rise to penalties applied according to the seriousness of the infraction, ranging from warnings, fines, restrictions on the distribution of dividends, to the termination of the concession or forfeiture (repossession by the Government of the concession. The Company cannot guarantee that it will not be penalized by ANEEL or other state supervisory authorities. If the Concession Agreement is terminated due to the Company's fault, the effective amount of compensation received from the Government could be substantially reduced through the imposition of fines or penalties, in addition to materially affecting its business, financial condition and operating results.

All of the group's distributors complied with the regulatory limit for both DEC and FEC on December 31, 2023, as shown in the table below:



ANEEL also considers the number of electrical units within the respective DEC limits over the total number of distributor units in order to identify any quality issues located in specific units not captured through consolidated monitoring.

Variations in energy demand estimates for the company's concession area could adversely affect its operating results. The Company may not be able to fully pass on, through its tariffs, the costs of energy purchases, in addition to being subject to penalties under ANEEL and CCEE.

According to the Electricity Sector Model, electricity distributors must contract in advance, mainly through public bids conducted by ANEEL and MME, the totality of their projected electricity needs for the respective concession areas. These bidding processes take place up to seven years in advance in the case of new power generation projects, or up to five years in advance in the case of existing power generation projects, in accordance with Federal Law No. 13.360 of 2016. There are also (i) bilateral agreements in place under energy purchase contracts in the regulated environment and (ii) the Surplus and Deficit Compensation Mechanism (MCSD), which allows for the assignment of contractual energy amounts between distributors and subcontractors or between distributors and generators; (iii) the Surplus Sale Mechanism (MVE), which was created in 2018, regulated in ANEEL Normative Resolution No. 1.009/2022, through which the possibility for distributors to sell surplus energy

4.1 Description of risk factors

in relation to the supply market in a voluntary and centralized manner was established. However, due to market variations, these mechanisms may generate additional costs for distributors since they are responsible for any losses.

The company also runs the risk of a reduction in demand at its distributors, contraction in economic activity and a change in the consumption structure between sectors of the economy. The migration of consumers to the free market, despite reducing the distributor's captive market, does not incur any risk in relation to the passing on of energy purchase costs to tariffs, since this reduction in the market is considered involuntary.

Distributors may face situations involving over-contracting and over-costing due to the growth of distributed generation and the migration of consumers to the free market.

For consumers that become self-producers with the installation of the generation source within their private area, the Company would lose revenue from the supply of electricity as well as revenue from the tariff for use of the distribution system, if these consumers are able to generate 100% of their energy needs and choose not to connect to the electricity system provided by the concessionaire.

Federal Law No. 14.300/22, known as the Distributed Generation Framework, was signed into law on January 6, 2022. The law determines that consumers that participate in distributed generation provide payment of a Distribution Usage Tariff - TUSD. The text guarantees that consumers that already have a Distributed Generation system and those applying within 12 months of the publication of the Law will remain under existing rules until 2045. For new consumers, the text proposes a 6-year transition period, with the first year involving payment of the equivalent of 15% of associated costs of the tariff components relating to the remuneration of assets, distribution services and the cost of operating and maintaining distribution services, reaching a total of 90% in 2028.

Due to the migration of consumers to the free market and the increased insertion of distributed generation into the grid, distributors may also face over-contracting and/or an unfavorable market composition, in which distributors hold surplus energy compared to demand in their market, including considering the regulatory mechanisms oriented towards the management of involuntary energy - in which the full transfer to the tariff is guaranteed.

Subsidiary distributors cannot guarantee that initial projections for energy growth in their concession areas will be precise and accurate. In this case, they may be exposed to prices within the short-term market in order to meet their electricity distribution obligations and suffer certain penalties imposed by ANEEL.

In accordance with Federal Decree 5.163/2004, ANEEL considers between 105% of the total amount of contracted energy in relation to distribution agents' annual supply load when transferring costs of acquiring electricity to tariffs charged to final consumers. Whenever initial projections fall short of the effective electricity demand, the distributor will be obligated to cover the difference through the acquisition of electricity in the short-term market ("MCP"), in addition to assuming responsibility for penalties if a deficit is verified during the annual period.

Operational delays in power generation plants may adversely affect distributors' cash and have an adverse effect on the Company.

Operational delays in the delivery of certain power generation plants may adversely affect the cash flow at distributors controlled by the Company, which may be subject to the purchase, on the spot market, of energy not delivered, incurring the risk of higher prices, which may generate temporary impacts on the liquidity of subsidiaries.

The Office of the Labor Public Prosecutor is questioning the possibility of outsourcing the core activities carried out by energy distributors. If this questioning is upheld, the company may have to provide compensation and/or contract third-party workers. This could substantially affect the company's operations and consequently its results.

The Office of the Labor Public Prosecutor is questioning outsourcing of end activities and labor claims have been filed by former employees at companies providing services (EPS), as well as questioning of outsourcing involving claims for subsidiary rulings against of distributors and, in some cases, claims for joint and several liability and direct relationships with the borrower.

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As of 2017, rulings had been handed down recognizing the possibility of outsourcing of end activities by public service concessionaires under article 25, paragraph 1, of Federal Law 8.987/95, as well as decisions to the effect that the terms of Precedent 331 from the Superior Labor Court (TST), which authorizes only the outsourcing of intermediary activities, would prevail.

With the enactment of Federal Law 13.429/17 ("Labor Reform Act"), the STF declared outsourcing valid in any activity performed by companies, a precedent that is now being adopted and discussed in lawsuits for Distributors that questioned the legality of outsourcing operational activities. Despite the Law and the favorable precedent, proceedings in progress adhere to the standard flow, being analyzed on a case-by-case basis by the judiciary.

In the event that the challenges presented are upheld, the Company may incur the payment of indemnities and/or the obligation to contract third-party workers.

Adverse decisions to the Company or its subsidiaries regarding the amortization process for goodwill in the privatization of the Company's subsidiaries may impact the Company's ability to honor its financial obligations and compromise implementation of its business plan.

In order to attract investors to participate in the privatization auctions among distributors, in the 1990s, the Government granted the possibility of amortizing goodwill on the minimum sale price of the state-owned companies, to reduce the Corporate Income Tax (IRPJ) and the Social Contribution on Net Income (CSLL) during the concession period.

Notwithstanding the express legal authorization and the determination from ANEEL, the Brazilian Federal Revenue Service has drawn up tax-deficiency notices for the collection of IRPJ and CSLL based on the grounds that goodwill amortization expenses would not be deductible, considering that the corporate transactions carried out would have been carried out with an excess application of legal standards and abuse of law.

As a result, adverse decisions to the Company or its subsidiaries on the subject may impact the Company's ability to honor its financial obligations and compromise implementation of its business plan.

Part of the receivables held by the Company's subsidiaries was pledged in favor of third parties. In the event that there is a default on the part of the Company's subsidiaries in their financing agreements, pledged shares may be foreclosed upon, resulting in the loss of the Company's ownership interest in its subsidiaries and, consequently, in the commitment of the flow of dividends received by the Company.

Part of the receivables at the Company's subsidiaries is encumbered in favor of third parties, which are given priority in receiving the amounts arising from any foreclosure of guarantees, up to the limit of the respective guaranteed debts. If the respective creditors decide to enforce their rights in relation to any of these guarantees, revenue or receivables subject to the guarantee will become unavailable for the payment of other commercial and financial obligations on the part of the Company, which may cause a material adverse impact. As of December 31, 2023, the total amount of receivables pledged by the Company represented 54.40% of net sales for the last twelve (12) months.

The Company is an intervening guarantor in several financing contracts for generation and transmission projects involving BNDES funds. In such transactions, the shares held by the Company, representing the share capital of the respective borrowing subsidiary or other operating companies, are pledged in favor of BNDES or the transferring bank.

In the event of default on the part of Neoenergia's subsidiaries with regards to financing agreements, the pledged shares may be foreclosed upon, resulting in a loss of the Company's ownership interest in its subsidiaries and, consequently, in the commitment of the flow of dividends received by the Company.

The Company may be adversely affected in the event that there is deterioration in the credit quality of financial institutions with which maintains investments of cash, cash equivalents, securities, derivatives, as well as other financial instruments.

The Company and its subsidiaries invest their resources and operate financial instruments - cash, cash equivalents, securities, among others - with various financial institutions. If any of these financial institutions has its credit capacity deteriorated, is part of any *default* event or another factor that severely impacts its liquidity, the Company may incur financial losses related to the funds invested and amounts receivable from the financial institution.

We therefore may not be able to meet our strategic and financial objectives related to

4.1 Description of risk factors

any possible acquisition or ownership interest already acquired.

The Company's main corporate purpose, as provided for under its Bylaws, involves maintaining ownership interest in other companies. As part of the execution of its operational and financial strategy, the Company may carry out business evaluations for full or partial acquisitions, including evaluations related to acquisitions that may be significant in size and/or of strategic relevance.

On April 25, 2023, Neoenergia announced an agreement with GIC, a global institutional investor, for the sale of a 50% ownership interest in eight transmission assets that are in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) for approximately R\$1.2 billion. A holding company will be formed for the merger of transmission assets. This transaction was finalized on September 29, 2023.

Within this context, the Company may not be able to identify businesses that offer adequate acquisition opportunities or to acquire such institutions, entities or ownership interests on favorable terms.

If there are adequate opportunities to acquire or maintain ownership interest, the Company may incur additional risks that include, but are not limited to:

- ownership or contractual interest via a *joint venture*, for example, among others, may not contribute to the Company's commercial strategy or its image and reputation;
- any inability to achieve the expected synergies and/or economies of scale;
- difficulty or inability to efficiently integrate new constructions or facilities or certain acquired business and to satisfactorily manage such businesses or the company that results from such acquisitions into its organization;
- the acquisition process may be greater than that planned and the attention of the Company's management may be diverted from routine operations;
- the demand for capital and investment for such operations may generate possible losses or a negative cash flow and investments in acquisitions may not generate expected returns;
- the cost structure of ownership interests may be different from the Company's structure, which may not be able to adapt such structures to its own organization;
- acquisitions may generate goodwill, the amortization of which will result in a reduction in the Company's net income for the year and dividends;
- the Company may lose members of the management of the businesses in which it maintains an ownership interest, causing adverse effects on the strategy for target ownership interest and/or the Company;
- the acquisitions of ownership interests may be subject to notification and approval from the Administrative Council for Economic Defense (CADE), the National Electric Energy Agency (ANEEL) and third parties, such as financing agents, creditors and partners at the Company or the acquired companies; and
- we may not be successful in providing additional resources to continue a possible equity acquisition strategy.

In September 2023, Neoenergia informed the market of the conclusion of the exchange agreement entered into between the Company and Eletronorte - Centrais Elétricas do Norte do Brasil S.A., a company controlled by Eletrobras. With finalization of the transaction, Neoenergia now consolidates 100% of the operation of Energética Água de Pedra S.A. - EAPSA (Dardanelos Hydroelectric Power Plant) and no longer holds any interest in the Teles Pires Hydroelectric Power Plant and the Baguari HPP Consortium.

It is not possible to guarantee that the Company will be successful in managing these or other risks, as well as issues related to the most recent operations or any other future operation. The Company's inability to successfully integrate its operations, or any significant delay in implementing this integration, may cause material adverse effects on the Company's operating results and financial capacity.

Additionally, the acquisition of other companies may expose the Company to succession liabilities related to existing proceedings involving acquired entities, their management or contingent liabilities incurred prior to the respective acquisitions. Undisclosed liabilities arising from the Company's acquisitions may adversely affect its financial situation and operating results. If the Company makes any acquisitions in the future, these operations may be structured in such a manner as to result in the assumption of hidden or unidentified liabilities during the audit for acquisition. A material liability associated with these acquisitions may impact the Company's reputation and have material adverse effects.

Also, the business integration process may cause interruptions or a loss in existing activities. The diversion of attention of the Company's management and/or any delays or difficulties encountered in relation to the integration of these businesses may adversely affect operating results and its financial situation.

4.1 Description of risk factors

The Company is a *holding company* and a significant part of its cash stems from the distribution of the results of subsidiaries. Some financial contracts entered into by subsidiaries impose restrictions on the distribution of dividends, which may impact the *holding company's cash*.

The Company is a publicly-held corporation that acts in the capacity of a holding company, holding ownership interest in the capital of other companies dedicated to the distribution, transmission, generation and commercialization of electricity and provision of services in the energy sector.

A significant part of the Company's cash comes from the receiving of dividends and interest on shareholders' equity paid by its subsidiaries. As a result, events that cause reductions in the profits of such companies or suspensions in the payment of dividends may affect the Company's financial conditions and its ability to honor the payment of obligations.

The Company's subsidiaries maintain financing agreements that impose restrictions and conditions on the distribution of dividends above the legal and statutory minimum established; and, upon the occurrence of default, the payment of any dividends and/or interest on shareholders' equity.

The Company's decision to distribute dividends will depend, among other factors, on its ability to generate profits, profitability, financial situation, investment plans, contractual limitations, and restrictions imposed by applicable legislation and regulations.

Accordingly, the Company cannot guarantee that it will pay dividends to its shareholders in the future, which may have a material adverse effect on the liquidity and value of the shares it has issued.

The Company's internal control systems, policies and procedures may not be sufficient and/or fully effective in detecting inappropriate practices or errors in the issuance of the financial statements.

The Company's internal control systems, policies and procedures may not be sufficient and/or fully effective in detecting inappropriate practices or errors in the issuance of the financial statements. During the fiscal year ended December 31, 2023, according to the report prepared and forwarded by our Independent Auditors, no significant deficiencies were identified. Other improvements identified were directed by the Administration and are being managed by the responsible areas with the monitoring of the Office of the Superintendent of Internal Controls, as described in sub-items "d" and "e" of item 5.2 of this Form.

The holders of our shares of common stock may not receive dividends or interest on shareholders' equity.

Net income for the current fiscal year may be capitalized, used to absorb losses or otherwise retained, as provided for in the Brazilian Corporations Act, and may not be made available for the payment of dividends or interest on shareholders' equity.

In addition, the Brazilian Corporations Act provides Companies with the possibility of suspending the distribution of mandatory dividends during any specific fiscal year, if the Board of Directors informs the shareholders that such a distribution would be inadvisable, in view of economic and financial conditions. If this occurs, the holders of our shares of common stock may not receive dividends or interest on shareholders' equity, negatively impacting the value and liquidity of our shares.

Additionally, dividends may also be significantly reduced depending on the behavior of market variables, such as energy prices and interest rates in the domestic market. There are also restrictions on the distribution of dividends, imposed through the achievement of financial *covenants*, established in financial contracts, as well as restrictions established in concession contracts.

Delays or a failure to complete new transmission projects on the part of the Company, as well as expenses incurred above expectations, may negatively impact the Company's operations and results.

The Company's transmission projects, including, for example, the acquisition of lots during transmission auctions in 2018, 2020 and 2021 and 2022, may suffer delays in the construction and commercial operation of lines and substations or an increase in originally estimated costs.

Requirements from regulators and environmental agencies regarding the conditions of execution and licensing of projects may adversely affect the originally projected schedule and costs, as well as the quality

4.1 Description of risk factors

of suppliers and the schedule made available.

In cases involving delays in commercial operations, which are not characterized as an exclusion of liability, the Company may suffer penalties or other unfavorable consequences, such as fines, execution of guarantees for faithful compliance and delays or discounts in the receiving of Permitted Annual Revenue (RAP) and, in more complex situations, impediments to participating in new auctions, which may result in losses or reduction of the originally planned remuneration. Additionally, the Company may be required to cover additional costs arising from the delay, which may result in a material adverse impact on its results and operations.

The Company may be responsible for any debts arising from benefit plans sponsored by its subsidiaries.

The subsidiaries Neoenergia Pernambuco, Neoenergia Cosern, Neoenergia Elektro, Neoenergia Brasília and Neoenergia Coelba, sponsor private supplementary pension plans for the benefit of their employees. As a result, the Company may be impacted by the increase in provisions for social security benefits, since, if there is a need for contributions for settlement, this may negatively affect its operating results. It is important to note that any deficits may be calculated and amortized by the sponsor, active and assisted participants in the contributory proportion referring to the deficit calculation period, according to the applicable legislation in force (Complementary Law No. 109/2001).

Distributors may be impacted by adverse guidelines and conditions regarding the extension of concessions.

On June 22, 2023, the Ministry of Mines and Energy (MME) initiated Public Consultation 152/2023 for contributions on guidelines related to the process of extending distribution concessions and based on these contributions, the MME prepared Technical Note 19/2023, published on September 13, 2023, which refers to the main guidelines and conditions.

The Company cannot guarantee that the extension will occur or that the conditions and guidelines of the extension will be advantageous.

Part of the activities that the Company carries out is currently subject to the process of obtaining or renewing environmental licenses and authorizations.

The Company and its subsidiaries depend on several registrations with Federal, State and Municipal Government bodies, as well as environmental licenses and authorizations. Part of our units are in the process of obtaining or renewing these licenses and authorizations and some units have not yet started the process to obtain such licenses and authorizations or have failed to comply with the legal term for submitting renewal applications. Full compliance with environmental conditions, linked to the environmental licensing process, are essential for the process of obtaining or renewing licenses. As a result, if we do not hold expertise related to environmental management, it may result in a failure to renew or obtain licenses. The occasional exercise of activities without the respective licenses or authorizations, which includes the exercise of activities based on untimely renewal protocols, may result in the application of fines, other administrative and criminal sanctions, in addition to possible political and reputational impacts. Additionally, the Company and its subsidiaries may not be able to obtain the necessary licenses and authorizations. The Company's strategy may be affected if it is impossible to operate activities, which may negatively impact the operating results of the Company and its subsidiaries.

The raising of additional funds through a public offering of shares or securities convertible into shares may dilute the ownership interests of the Company's shareholders.

The Company may raise additional funds through the public or private issuance of debt securities, whether convertible into shares or not, or shares. The raising of additional funds through a public offering of shares may, under the terms of the Brazilian Corporations Act, be carried out with exclusion of the preemptive right of the Company's shareholders, which may result in the dilution of **ownership interests held by** such shareholders.

b. shareholders, in particular controlling shareholders

i. to controller company, whether direct or indirect, or control group

4.1 Description of risk factors

The interests of the Company's controlling shareholder may conflict with the interests of the remaining shareholders that join the Company.

Controlling and minority shareholders may have conflicting interests, which may be economic, financial, governance or operational in nature, and may even result in complaints to the CVM and litigation. Controlling shareholders may, among other acts, elect a majority of the members of the Board of Directors and decide on any matter requiring shareholder approval, including corporate reorganization, transactions with related parties, acquisitions, sale of assets and the amount and timing of payment of any dividends. The interests of the Company's controlling shareholder may differ and conflict with the interests of minority shareholders. Additionally, the controlling shareholder may avoid or delay certain transactions or business strategies that the other shareholders may otherwise consider favorable. We may not be able to resolve a potential conflict in this regard and, even if we are able to do so, the solution may be less favorable to us.

The controlling shareholder may eventually fail to comply with anti-corruption, counter-terrorism and anti-money laundering legislation in any of the countries in which it operates.

Failure to comply with anti-corruption, counter-terrorism and anti-money laundering legislation in any jurisdiction in which the Company's controlling shareholder operates may imply impacts on the Company's contractual *covenants*, difficulties in entering into contracts with international financiers, in addition to damaging the Company's image and reputation in the market, which may adversely affect its business and financial condition.

ii. to shareholders

Initially the Company would not currently be exposed to any risks for which the primary source is our shareholders.

c. subsidiaries and affiliates

Considering that the Company is a *holding company*, risk factors among subsidiaries and affiliates are described in the remaining sections of this item.

d. administrators

The interests of the directors may conflict with those of related parties.

Related parties linked to managers may vary according to the transactions carried out by the Company, its controlled companies and subsidiaries, such as the relationship between managers, family members and closely related individuals defined in the company's regulations and in CPC 05.

As a result, the Company may not be able to identify all possible conflicts of interest between managers and related parties.

The interests of directors may conflict with the interests of the Company.

Intervention from the managers in any social operation in which they have a conflicting interest with that of the Company, which conflicting interests are considered cases in which fulfillment of one interest partially or totally impacts the interest of the other, as well as uninformed deliberation of their impediments through formal means - minutes of the meeting of the board of directors or executive board -, will be considered invalid acts, in addition to possible legal, regulatory and reputational adverse impacts. The Company may not be able to identify a potential conflict of interest on the part of its managers with the interests of the company through its control processes.

Managers may breach anti-corruption, anti-money laundering and influence peddling legislation.

Failure to comply with the legal provisions related to combating corruption, money laundering and influence peddling on the part the Company's managers may result in their arrest in cases of conviction and impacts on the Company's image and reputation, breach of *covenants*, application of penalties and loss of rights,

4.1 Description of risk factors

which may adversely affect its business and financial condition.

e. Company suppliers

Costs of contracting the Company's subsidiaries may vary according to market demand due to a limitation in the number of suppliers.

The maintenance and construction needs for new facilities at the Company's subsidiaries are met by few suppliers and with a low level of financial capacity, due to the high concentration in the market of technical services related to the organization's core activities. As a result, the Company's subsidiaries are subject to a low level supply of qualified suppliers, a risk of insolvency among these suppliers and high demand in this market, especially in circumstances in which large investments are made in the electricity sector, which may generate distortion in the prices of services previously considered by the Company.

Additionally, the prices of some materials and equipment used in the construction and maintenance of the assets are influenced by the quotation of foreign currencies and/or *commodities* for certain groups of assets, which may vary significantly and have a material adverse effect on the Company's financial condition.

Inability and/or unavailability on the part of suppliers at the Company's subsidiaries may negatively impact the Company.

The inability and/or unavailability of suppliers to provide the services contracted by the Company's subsidiaries with the quality provided for in the contract may: (i) cause a breach of regulatory obligations at the Company's subsidiaries; (ii) jeopardize the preservation of its works and equipment; and (iii) temporarily reduce the availability/capacity of distribution, transmission or generation of electricity, including impacting the Company's image and reputation.

Additionally, the Company's subsidiaries may be subject to the payment of fines and penalties as a result of non-compliance on the part of their suppliers with obligations, bankruptcy or financial difficulties, which may have an adverse effect on the Company's results.

Furthermore, the supply and provision of services at a lower quality than expected may generate non-compliance with conditions imposed on the Company and its subsidiaries by the responsible authorities and cause, for example, accelerated wear in electricity generation, transmission or distribution assets, causing additional costs and interfering with project cash flow and the Company, which may have an adverse impact on its financial situation and operating results. This may also occur in the event of suspension or an unforeseen termination of equipment supply or service contracts.

The Company and its subsidiaries may be held liable for acts of non-compliance with anti-corruption legislation on the part of its suppliers.

The Company cannot ensure that its suppliers will adopt the principles of integrity contained in the Code of Ethics and comply with the anti-corruption clauses in contracts. There is no way to guarantee that the entirety of the Company's suppliers and/or its subsidiaries will comply with Brazilian and foreign anti-corruption legislation. The Company and its subsidiaries may be held liable for acts performed by its suppliers or representatives acting on their behalf, interest or benefit, by virtue of the strict liability established by Federal Law no. 12.846/2013 (Anti-Corruption Act), which may have an adverse effect on the Company's financial conditions, as detailed in item 4.1(a). Additionally, conduct in violation of Brazilian and foreign anti-corruption legislation on the part of suppliers that may result in liability of the Company, once published, in general, in the press and media, may damage the Company's image and reputation in the market, which may adversely affect the Company's business and its financial conditions.

Certain issues with third-party companies may affect the Company, in the case of joint and several commitments.

During the execution of services with distribution, transmission, commercialization and generation assets, contracted companies use external resources, such as subcontracting. Due to any changes in the conditions provided for, subcontractors may not support changes in scenarios and may claim financial compensation directly from the Company, adversely impacting their results.

4.1 Description of risk factors

Any delays or failures in the provision of services by construction companies contracted by the Company's subsidiaries and in the supply of machinery and equipment may have an adverse effect on their image and business.

The Company's subsidiaries outsource certain construction services they need to develop their projects and acquire the necessary machinery and equipment from third parties. As a result, the term and quality of the projects in which the Company and its subsidiaries participate depend on external factors that are outside their control.

Any failures, delays or defects in the provision of services by construction companies contracted by the Company, as well as in the supply of the acquired machinery or equipment may generate non-compliance with the conditions declared to the Government, a delay in the expected schedule of deliveries of the projects and a temporary reduction in the capacity to supply energy, affecting the revenue and reputation of subsidiaries and, consequently, the Company, in addition to causing accelerated wear in distribution, generation and transmission assets for electricity at subsidiaries, causing additional costs and a decrease in projected revenue, which may have an adverse impact on the financial situation, operating results and image of the subsidiaries and, consequently, of the Company. This may also occur in the event of suspension or an unforeseen termination of equipment supply or service contracts, which may cause the impacts described above to the subsidiaries and to the Company.

The operation of the Term Pernambuco thermoelectric plant, controlled by the Company, depends on the supply of water and gas.

Term Pernambuco maintains a contract with COMPESA to supply a monthly volume of 60,000 m³ of raw water, corresponding to a maximum daily consumption of 2,000 m³. As a result, if, for any reason, COMPESA does not supply Term Pernambuco with the volume of water contracted or does not meet the agreed upon supply deadline, its activities may be negatively affected. The Company is in the process of extending this contract term until 2041.

Term Pernambuco also maintains, with Petrobras and Compamia Pernambuco de Gas (Copergás), contracts for the purchase and sale of natural gas for the supply of gas to the plant until May 2024. As a result, in the event of non-compliance with the contract, Term Pernambuco's activities may be negatively affected in relation to availability, if the plant is dispatched during this period.

For the capacity reserve contract, the term of which begins in July 2026, the Company maintains a contract for a period of 15 years of gas supply with Shell Energy Do Brasil LTDA. Although this agreement establishes penalties for failure to supply fuel, there is no way to guarantee that such events will not affect the Company's future results.

Contracting of energy and natural gas between May 2024 and July 2026 from the Termopernambuco thermoelectric plant, a subsidiary of the Company.

Termopernambuco, a subsidiary of the Company, maintains an energy sale agreement until May 2024 with Neoenergia Pernambuco and Neoenergia Coelba. As of July 2026, the supply related to the Capacity Reserve Auction contract held in December 2021 will begin, in which Termopernambuco will deliver a total availability of 498.2 MW for 15 years. Between this period, with the end of bilateral contracts and the prohibition in the legislation to extend these contracts, the Company will have the option to sell this energy in the free market.

Regarding the supply of natural gas, the Company maintains a firm supply of fuel signed under a contract with Petrobras, with guarantees from the Federal Government for 20 years, also ending in 2024. For the period from 2026 to 2041, a commitment was signed to supply gas from 2026 to 2041 with Shell Energy DO BRASIL LTDA.






During the period between the two contracts for the sale of energy and gas supply, there is no means of guaranteeing that the Company will be able to purchase gas and sell energy under better or similar conditions than those in force.

f. customers

The Company's controlled distributors operate in a sector subject to the reduction of results due to an increase in delays and default on the part of its customers.

4.1 Description of risk factors

The energy sector measures default, which is measured by the ratio between the amount provisioned for Estimated Losses on Doubtful Accounts (PECLD) and accumulated revenue in 2023.

| H PECLD/ RGB 1 | 2023 | 2022 | Var. | YTD Regulatory Limit |
|---|--------|--------|-------------|----------------------|
|  | 16,580 | 14,451 | 14.73% | 16,580 |
| | 230 | 194 | 18.68% | 211 |
| | 1.39% | 1.34% | 0.05 p.p. | 1.27% |
|  | 9,221 | 9,165 | 0.61% | 9,221 |
| | 239 | 195 | 22.34% | 160 |
| | 2.59% | 2.13% | 0.46 p.p. | 1.73% |
|  | 3,814 | 3,682 | 3.60% | 3,814 |
| | 7 | 12 | -42.07% | 21 |
| | 0.18% | 0.32% | (0.14 p.p.) | 0.56% |
|  | 11,311 | 10,374 | 9.04% | 11,311 |
| | 114 | 88 | 30.12% | 61 |
| | 1.01% | 0.85% | 0.16 p.p. | 0.54% |
|  | 4,944 | 4,381 | 12.86% | 4,944 |
| | 48 | 24 | 100.53% | 30 |
| | 0.97% | 0.55% | 0.42 p.p. | 0.61% |

NOTE: PECLD considers the provisioned amount + adjustment for inflation.

The increase in default in 2023 compared to the previous year, especially in NE distributors, can be explained by the socioeconomic scenario. In October 2023, the federal government structured the Desenrola Brasil Program, an emergency program used to renegotiate debts among individuals in default, with special conditions to facilitate renegotiations and reduce indebtedness, but without an estimated positive impact.

Tariffs charged by the distributors reimburse companies up to a certain level of default, defined by ANEEL under each tariff review. If this level of default is exceeded, companies will not be able to pass on all default costs to their customers. The Company cannot guarantee that its subsidiaries will be able to implement measures necessary to control default, nor that such measures would guarantee a reduction in default or compliance with regulatory limits. Significant increases in default rates may affect cash flow and operating results at the subsidiaries and, consequently, the Company.

Default on the part of customers in the generation segment may negatively impact the Company.

The Company's energy generating subsidiaries maintain contracts for the sale of electricity with energy distributors or customers in the free energy market. In the event that any situation emerges adversely affecting the ability of buyers to honor their respective obligations under such contracts, the Company's generators may be negatively affected in the conduct of their business activities, their results for operations and financial condition, and may have to renegotiate contracted energy. The Company cannot guarantee that its power generation subsidiaries will achieve the same contracting conditions already signed in additional negotiations.

Customer default in the transmission segment may negatively impact the Company.

In the transmission sector, the ONS occupies the role of both contractor and service administrator for users and generators. However, transmitters are exposed to risk in the event that guarantee clauses under the

4.1 Description of risk factors

Transmission System Usage Agreements (CUST) are not immediately executed there is default on the part of users and generators. In cases of default, transmitters must inform the ONS of the respective agents and the defaulted amount so that guarantees are executed and agents are penalized. If this does not occur, or in the event that there are delays in the execution of guarantees, the transmitters may suffer a negative impact on their cash flow and, consequently, affect the Company.

Customer default in the commercialization segment may negatively impact the Company.

The Company's energy trading company maintains contracts for the purchase and sale of electricity signed under the Free Energy Market(ACL).

In the event that any situation emerges adversely affecting the ability of buyers and sellers of energy to honor their respective obligations under such contracts, the Company's trading company may be negatively affected in the conduct of their business activities, their results for operations, financial condition, and cash flow.

g. sectors of the economy in which the issuer operates

The Company may be adversely affected in the event that tax and tariff incentives within the sector of operations at its subsidiaries currently granted by the respective government authorities are revoked, as well as in the event that there are changes in tax and tariff legislation impacting the current tax burden.

The Company's subsidiaries are beneficiaries of various tax incentives. To ensure the continuity of these incentives during their term, we must comply with a series of fiscal, labor, social and environmental protection and control requirements, which may be subject to questioning. If the tax authorities understand that all the procedures and conditions necessary in enjoying the benefits in question have not been observed or if we fail to comply with part or all of these obligations, our tax incentives may be suspended, revised or canceled (with possible retroactive effects).

Additionally, certain incentives are subject to fixed terms and we cannot guarantee that they will be renewed when they expire, nor can we guarantee that we will obtain benefits when new incentives are created. Provisional Presidential Decree No. 2.199-14/ 2001 established a deadline for the submission of new investment projects for SUDENE subsidies for December 31, 2023. In December 2023, Standards Law No. 14,753 was approved, which extends the deadline to include project requests up until 2028. Failure to approve requests linked to investments made by the Company may result in economic or financial losses.

The current Federal Government approved a tax reform initiative (Constitutional Amendment 132) on broader consumption in 2023 involving Federal, State and Municipal taxes. The IS (Selective tax, applicable to certain sectors such as the production, extraction, commercialization or import of products and services harmful to health and the environment) and the Dual VAT were created: IBS (States and Municipalities) and CBS (federal). As a result, in order to simplify the tax system, federal taxes were abolished: IPI, PIS, COFINS; State: ICMS; and Municipalities: ISS. The inclusion of new sectors benefiting from the tax reduction (education and health services, for example) - VAT rate of up to 27.5%. Complementary laws will be instituted in order to regulate tax reform guidelines. The Company cannot guarantee that its subsidiaries and consequently the Company itself will not be impacted by its results for operations, cash flow and financial conditions due to new regulations established under the tax reform.

The intervention of the Brazilian government in the national economy through significant changes in its inflation, tax, credit and tariff policies and standards may affect the Company's business.

The recent history of the Brazilian economy allows us to verify numerous examples of measures adopted by the Brazilian government that significantly changed the conduct of its policies, in order to address existing economic and political situations. Examples include increases or reductions in interest rates, changes in fiscal policies, wage and price controls, exchange rate devaluation, capital control, limitations on imports, interventions in concessions within the electricity sector, among other measures. The Company has no control over the measures or policies the Brazilian government may adopt in the future. The Company's business, financial conditions, results for operations and future prospects may be significantly affected by material changes in policies or standards that involve or influence factors such as:

4.1 Description of risk factors

- inflation policy;
- fiscal policy;
- exchange rate policy;
- social and political stability;
- expansion or contraction of the global or Brazilian economy;
- exchange controls and restrictions on remittances overseas;
- relevant exchange rate fluctuations;
- changes in fiscal and tax regimes;
- liquidity of the domestic financial and capital markets;
- interest rates;
- inflation;
- change in the criteria for defining prices and tariffs practiced;
- change in the conditions of concession contracts;
- power rationing; and
- other political, regulatory, diplomatic, social and economic events that may occur in Brazil or that affect the country.

The adoption by the Government of policies or standards that may affect these or other factors in the future may contribute to economic uncertainty in Brazil and increase volatility within the Brazilian securities market. The occurrence of any of these events may have an adverse effect on the Company.

Political instability may adversely affect the Company's business and results, in addition to the price of its shares and its reputation.

Brazil's political environment has historically influenced, and continues to influence, the performance of the country's economy. Political crises have affected, and continue to affect, the confidence of investors and the general public, which has resulted in a slowdown in the economy and increased volatility in securities issued by Brazilian companies.

Additionally, the Brazilian economy suffers direct impacts from the Government's reform agenda, its adherence to market expectations and the progress of proposals, according to the established schedule. The results of reforms and the interpretation of market agents are uncertain and may affect Brazil's reputation and confidence on the world stage.

Additionally, a possible scenario of political instability may be aggravated due to greater polarization along the political spectrum, which may in new economic and political impacts on Brazil and an adverse effect on the Company.

Inflation and the Federal Government's measures to combat inflation may significantly influence economic uncertainty in Brazil, and may adversely affect the Company's operating results.

The Company is susceptible to influences from the Brazilian and global scenario with regards to financial and economic aspects.

Within the domestic scenario, in 2023, the Broad National Consumer Price Index ("IPCA") totaled 4.62%, within the target established for the year, which varied between 1.75% and 4.75%. The index was also lower than the IPCA recorded in 2022 (5.79%). The General Market Price Index ("IGP-M") published by the Getúlio Vargas Foundation ("FGV"), which is also used as a market reference for price variations, closed 2023 at -3.18%, below that recorded in 2022 (5.45%). In 2023, the basic interest rate, Selic, closed the year off at 11.75%, after starting the year at 13.75%.

However, the Central Bank is expected to make conservative interest rate reductions, assessing the behavior of inflation in the face of a laxening of inflation policy.

Since the possibility exists that the government will revise its zero primary deficit target, there is the prospect of a change in fiscal policy, which adds a layer of uncertainty to financial markets and economic projections. As a result, additional pressure on inflation is observed, which may have important implications for economic stability over the short and medium term.

Future measures to be taken by the Federal Government, including increases or reductions in the interest rate, intervention in the foreign exchange market and actions aimed at adjusting or fixing the value of the real, may lead to increases in inflation. Additionally, inflationary pressures and any policies adopted by the Federal Government to combat inflation may impact the cost of the Company's indebtedness and the costs of acquiring new loans, as well as restrict the Company's ability to access foreign financial markets, adversely affecting the Company's business, financial conditions and results.

4.1 Description of risk factors

The military conflict between Russia and Ukraine and Israel and Hamas has an impact on the global economy, which may have an adverse effect on the Company, related to *commodity* prices and their impacts on our business.

Starting in 2022, the war between Russia and Ukraine caused shortages of food and other essential resources, increased the cost of energy and fuels considerably, weakened purchasing power and consumption, especially in Europe, with a high cost related to the drop in production within the global economy and impacted financial markets around the world. Additionally, in October 2023, the conflict between Israel and the Palestinian group Hamas began, bringing a sense of apprehension to world markets, especially regarding possible impacts on *commodity* prices.

This scenario of uncertainty contributes to the increase in exchange rate volatility and *commodity* prices, which may eventually adversely impact the credit quality of suppliers and their ability to maintain current contracts that include inputs associated with these variables. Additionally, the increase in prices can contribute to a reduction in the population's consumption capacity and a reduction in employment, due to the entrepreneur investments being reduced in the face of economic instability.

To date, the Company has not been involved in businesses directly linked to these conflict regions. Since the war has an impact on the economy with a global reach, it is not possible to guarantee on what scale and how directly its effects will be perceived adversely on the Company's results.

Restrictions on the movement of capital outside Brazil may impair the Company's ability to comply with certain payment obligations in foreign currencies.

Brazilian law allows the Federal Government to impose temporary restrictions on the conversion of the Brazilian currency into foreign currencies and the remittance to foreign investors for its investment funds in Brazil, whenever there is a serious imbalance in the Brazilian trade balance or reasons for a serious imbalance to occur. The Federal Government may take such measures in the future if it deems necessary. The imposition of restrictions on the conversion and remittance of foreign exchange overseas may impair the Company's access to the international capitals market, in addition to making it difficult to pay off any debt obligations denominated in foreign currency. As a result, these restrictions may adversely affect the Company's ability to meet any payment obligations in foreign currencies.

The deterioration of economic and financial market conditions, in general, or the perception of risk in other countries, especially in the United States and emerging markets, may negatively affect the Brazilian economy and the market price of Brazilian securities.

Investor reactions to economic and financial market conditions in general, the perception of risk, as well as crises in other countries, especially in the United States and emerging markets, may restrict access to capital markets and compromise our ability to finance and/or refinance operations in the future on favorable terms, also considering the variations in exchange rates and interest rates resulting from this process that may increase the cost of financing. Additionally, it is not possible to guarantee that, in the event that there are adverse occurrences in emerging markets, international capital markets will continue to keep their doors open to companies with significant operations in Brazil. The decrease in foreign investment in Brazil may negatively affect growth and liquidity in the Brazilian economy, which in turn may have a negative impact on business.

The political, economic and social conditions in Brazil and at a Global level may have an adverse impact on the Company's business activities, which is in turn reflected in the value of its shares listed on the stock exchange.

Any economic, political and social crises may negatively affect the performance of the market value of the Company's shares. Such problems may adversely affect the economic conditions, among others, under which the Company operates in a manner that may cause a materially negative effect on its business and market value.

Changes in Brazilian tax laws and sector costs may have an adverse impact on the Company's operating results.

4.1 Description of risk factors

The Federal, State and Municipal governments may implement changes in tax laws and sector costs, which affect participants within the Brazilian energy market, the Company, its subsidiaries and consumers. These changes may include adjustments to the applicable tax rates and/or tax bases and, occasionally, the imposition of new taxes in order to increase collection.

Approval of the Tax Reform in 2023 established the creation of "IS" (Selective Tax, not applicable to Neoenergia) and "Dual VAT" taxes, divided between IBS (States and Municipalities) and CBS (federal). Additionally, the government instituted simplified taxation with the extinction of federal (IPI, PIS and COFINS); State (ICMS) and Municipal (ISS) taxes. Complementary and standard laws will be published in due course in order to regulate tax reform guidelines. Such measures may increase the Company's tax obligations, which may, in turn, adversely affect its operating results.

Such measures may increase financial obligations at the Company and/or its subsidiaries, eventually impact initially estimated returns for projects in general and affect contractual conditions with suppliers and customers, which may, in turn, influence its profitability, and adversely affect the Company's operating and/or financial results.

If companies are unable to pass the cost of these additional taxes and costs on to their consumers or purchasers of energy or services, operating results and the financial condition of the Company and its subsidiaries may be adversely affected.

h. regulation of the sectors in which the issuer operates

Loss of concession for failure to provide adequate services as provided for.

The Company's subsidiaries are, in some cases, concessionaires for the provision of public services for the distribution or transmission of electricity and concessionaires for the use of public assets for the purpose of generating electricity. According to Federal Law No. 8.987, of February 13, 1995, which provides for a concession regime and permission for the provision of public services ("Concessions Act"), the Government may intervene in the concession in order to ensure appropriateness in the provision of the service and compliance with legislation. Federal Law 12.783, of January 11, 2013, establishes renewal of the contract for a period of up to 30 years for the distribution concessions addressed in article 42 of the Concessions Act in order to guarantee the continuity of services, efficiency of the quality indicators and tariff moderation. Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to observe regulatory and quality *covenants* (DEC and FEC), which, if not complied with, may result in the application of penalties, such as the limitation of dividend distribution or payment of interest on shareholders' equity and the loss of the concession, linked to non-compliance with certain regulatory limits, as stated in the contract.

Among the Company's controlled distributors, Neoenergia Brasília is subject to a term of contract established in article 42 of the Concessions Act and will be subject to renewal in 2045. Remaining distributors will renew the contracts in 2027, Neoenergia Coelba and Neoenergia Cosern, in 2028, Neoenergia Elektro and in 2030, Neoenergia Pernambuco. On September 13, 2023, Technical Note No. 19/2023 was published by the MME, as part of the conclusion of Public Consultation No. 152/2023, in which proposals for guidelines and regulations referring to conditions for the extension of distribution concessions were presented. It was understood that there will be the possibility of moving extension of the concessions forward, with immediate effect after formal acceptance of new established conditions. However, the Company cannot guarantee that the extension will occur or that the conditions and guidelines of the extension will be advantageous. In the event that the concession is terminated, reversible assets, rights and privileges transferred to the concessionaire are reverted to the Government, which will assume services, as well as occupation of the facilities and the use of all reversible assets.

As a result, (i) uncertainty exists regarding the extension of concession contracts, their conditions and corresponding indemnity; (ii) early termination of the concession as a result of one of the hypotheses provided for in the legislation or contract; and/or (iii) the imposition of penalties on the Company associated with such a termination may generate significant negative impacts on the Company's activities and affect its results considerably.

The Company's subsidiaries may be penalized by ANEEL and other state inspection agents for non-compliance with the obligations contained in the concession and/or authorization agreement, particularly in relation to distributor quality indicators, which may result in fines and other penalties being applied and, depending on the severity of the default, expiration of the concession.

The Company's subsidiaries carry out generation, transmission and distribution activities in accordance

4.1 Description of risk factors

with the concession agreement entered into with the Federal Government, through ANEEL, or authorizations that are issued, so that ANEEL, in turn, is authorized to supervise the provision of these services, and consequently, impose penalties if they fail to comply with any provision of the respective granting acts, current legislation and sector standards, including minimum quality standards determined for the generation, transmission and distribution of electricity, as well as for the improvement of services and investment obligations in Research, & Development and Research into Energy Efficiency.

Failure to comply with obligations provided for in legislation, regulations and grants may result in penalties applied according to the seriousness of the infraction, ranging from the application of a warning, fines, to revocation of the authorization or expiration of the respective authorization.

In such cases, assets linked to the concession will be reverted to the Government, and the concessionaire will be owed indemnities for reversible assets not yet depreciated or amortized, which may not be compatible with the residual value of these assets.

This is due to the fact that, with regards to the indemnity for the reversal of assets linked to public services, with the advent of Provisional Measure No. 579/2012 (later converted into Federal Law No. 12.783/2013), the methodology for a new replacement value ("VNR") began to be adopted by ANEEL, replacing the methodology for historical cost of assets. As a result, it is not possible to affirm that the methodology applied by ANEEL will establish the amount of the indemnity upon termination of the Company's concession and whether the amount of the indemnity will be sufficient to reimburse all investments made by the Company in the concession up until the termination date. The imposition of fines or penalties by ANEEL, early termination, non-renewal of concession agreements or their renewal under less favorable conditions than those currently in force may adversely affect our investment projects and operating and financial results.

In addition, according to Federal Law No. 12.767/2012, the Company may suffer from intervention on the part of the Government, through ANEEL, if it verifies the inadequate provision of the public electricity services and non-compliance with contractual, regulatory and legal standards.

All Distributors at the Neoenergia Group are monitored under Distribution Supply Continuity Results Plans (classification of electrical assemblies within regulatory limits), cycle 2023 to 2026, and targets are established through Circular Letter No. 9-SFE/ANEEL of 03/07/2023.

Neoenergia Coelba is being monitored under the Works Connection Results Plan, cycle 2023/2024, with targets approved through Official Letter No. 644/2023-SFT/ANEEL of November 6, 2023.

Neoenergia Pernambuco is being monitored under Distributed Generation Results Plan (Micro and Minigeneration), cycle 2023/2024, with targets established through Official Letter ARPE/CEE No. 101/2023 of October 27, 2023.

On a quarterly basis, distributors present the progress of actions agreed upon under respective plans forwarded to the Regulator.

- Neoenergia Pernambuco: Continuity and Distributed Generation Plans;
- Neoenergia Coelba: Works Continuity Plan and Connection;
- Neoenergia Elektro: Continuity Plans;
- Neoenergia Brasília: Continuity Plans;
- Neoenergia Cosern: Continuity Plans.

Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to comply with regulatory *covenants* for quality (DEC and FEC) and economic and financial sustainability.

Quality *covenants* will be observed through classification jointly or individually, in relation to the annual limit established by ANEEL for distributors. Failure to comply with DEC or FEC indicators for 2 consecutive years or for 3 of the previous 5 calendar years or the criterion of economic and financial efficiency for 1 year, will incur a limitation of the payment of dividends and interest on shareholders' equity to 25% of net income and the prohibition of entering into new contracts between related parties, in case of breach of the criterion for economic and financial efficiency. During the last 5 years of the concession agreement, any non-compliance with the efficiency indicators regarding the continuity of supply will result in restriction of the payment of dividends. Restrictions will remain until a new annual calculation of *covenants* is performed.

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In cases involving non-compliance for 3 consecutive years with DEC or FEC indicator criterion or 2 consecutive years with the economic and financial sustainability criterion, non-performance of the contract will be confirmed, which may result in the opening of an administrative process for expiration of the concession.

We cannot guarantee that we will not be penalized by ANEEL or other authorities with state supervisory power. If the concession agreement is terminated due to the responsibility of one of the Company's subsidiaries, the effective amount of reimbursement by the Government may be substantially reduced through the imposition of fines or penalties. In a similar manner, the imposition of fines or penalties on the Company's subsidiaries or the revocation of concessions or authorizations may substantially and materially affect its business, financial condition and operating results.

There is no means of guaranteeing whether, and under what conditions, current concessions at companies controlled by the Company will be renewed.

Controlled companies, as concessionaires or authorized companies in the electricity sector, conduct their activities in accordance with concession agreements entered into or authorizations received from the Federal Government.

As a general rule, possible extensions of the concession contracts at energy distribution subsidiaries and other grants in general are made at the discretion of the Government (through ANEEL), provided that the provision of services or operation of the project is taking place under the conditions established in the grants and in the legislation for the sector.

In this context, there is no means of guaranteeing that concessions and authorizations will be renewed or, when they are renewed, will maintain the conditions currently in force. If they are not renewed or if they are renewed under less favorable conditions than the current concessions, the Company's economic and financial condition may be negatively impacted.

The Company operates in the Brazilian electricity sector, which has been restructured by the Federal Government.

The Federal Government has been implementing significant changes in legislation within the Brazilian electricity sector during recent years, especially through the Concessions Act, the Electricity Sector Act, the Electricity Sector Restructuring Act and Federal Law No. 12.783, of 01.11.2013, in addition to administrative regulations. These measures sought to disconnect the regulatory authority from the Federal Government, increase private investment in energy generation, transmission and distribution in Brazil, encourage competition in the sector and contribute to tariff moderation. Within the scope of this restructuring, regulatory authorization was assigned to ANEEL.

The company is subject to Regulatory Ordinance No. 948/21, which regulates quality assessment of the governance systems to be applied to electricity distributors. Under this resolution, distributors subject to insufficient governance will be included in an inspection and monitoring program in order to promote continuous improvements, achieving, at a minimum, regulatory targets in the provision of services, economic and financial sustainability and quality of the governance system. The company cannot guarantee that it will meet the regulator's minimum governance criteria and may be subject to minimum parameters for financial health.

In December 2021, ANEEL approved Regulatory Ordinance No. 1.000, which brings together content related to the rights and duties of electricity consumers and resolutions regarding ombudsmen at distributors, tariff bands, white bands and recharging of electric vehicles, services provided to isolated systems, among other items. From among the resolution's key aspects, we wish to highlight alterations to processes for change of ownership (prohibition of the collection of previous debts), reimbursement for electrical damages to equipment, a reduction of the deadline for establishing network connections, return of amounts improperly collected by the distributor in double, indexes for inflation adjustments and interest, and the inclusion of mandatory digital channels for the provision of client services.

On January 7, 2022, Federal Law No. 14,300 was published, which established a legal framework for Mini and Distributed Microgeneration (MMGD). It was established that units that previously hold a MMGD and those that adhere within 12 months of the publication of this law would remain subject to current benefits until December 2045. For consumers that joined after 12 months, a transition rule was foreseen with progressive partial charges each year until full collection of tariff components that aim to remunerate distributors (TUSD Fio B) is reached in 2029. Complementation during transition will be carried out through a grant with resources taken from the Energy Development Account (CDE). The Law also presents a provision for recognition of involuntary overcontracting caused by MMGD under distribution companies' purchase balance sheet. However, calculation of the volume to be considered depends on ANEEL's regulations.

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Also, in June 2022, the law 14.385/2022 was published, which establishes the return on amounts related to the exclusion of ICMS from the calculation of PIS/COFINS charged on energy bills. As a result, on July 12, 2022, ANEEL approved Special Tariff Reviews (RTEs) for ten distributors that had previously undergone a tariff process in 2022, promoting attenuation of the previously approved indexes. For distributors with tariff processes carried out in 2022, ANEEL duly calculated the impact of the return after this date during adjustment/review. Also in June 2022, complementary law 194/2022 was approved, which limited the ICMS rate for electricity to States' general internal rate and the collection of ICMS to fuels, electricity, communications and public transport.

On September 28, 2022, Ordinance No. 50/GM/MME was published, establishing that, as of 01/01/2024, Group A consumers may choose to purchase electricity from any concessionaire, licensee or authorized power supplier within the SIN. An obligation of representation by a retail agent before the CCEE was established for suppliers with an individual load of less than 500kW.

There is no means of anticipating future reforms and changes in the regulations for the electricity sector and its effects on the Company, which may not be able to pass possible costs of laws and regulations that may be sanctioned on to its customers. Its operating results may therefore be adversely affected.

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Any changes in regulations for the electricity sector may adversely affect companies subject to such rules, including the Company.

The main activities of the Company's subsidiaries operating in the electricity sector are regulated and supervised by the Federal Government, through the Ministry of Mines and Energy - MME, the National Electric Energy Agency - ANEEL and the National Electric System Operator - ONS. The MME, ANEEL and ONS hold discretionary powers to implement and change policies, interpretations and standards applicable to various aspects of the activities carried out by the Company's subsidiaries, particularly operational, maintenance, security-related aspects, as well as aspects related to remuneration and inspection of the activities performed by the Company's subsidiaries. Any modifications may have an impact on results at the Company and its subsidiaries.

The main commercial activities, the implementation of the growth strategy, conducting of activities at the Company's subsidiaries and results at the end of their concessions or authorizations may be adversely affected by government actions, which include:

- changes in legislation applicable to business at the Company's subsidiaries;
- discontinuation and/or changes in Federal and State concession programs; and
- imposition of stricter criteria for qualification under future bidding or for contractual extensions.

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In November 2021, ANEEL approved Regulatory Ordinance No. 948/21, which consolidates rules related to economic and financial regulations - the regulation of operations, and represents a step towards simplification and improvement of regulatory stock, and in compliance with Federal Decree 10.139, of 2019, which provides for the consolidation or revocation of rules tacitly revoked or for which effects have been exhausted over time. In December 2021, ANEEL approved Regulatory Ordinance No. 1.000, which brings together content related to the rights and duties of electricity consumers and resolutions regarding ombudsmen at distributors, tariff bands, white bands and recharging of electric vehicles, services provided to isolated systems, among other items.

ANEEL Regulatory Ordinance 1.024/2022, implemented starting in June 2022, established the end of TUST stabilization, which was replaced by a tariff classification strategy calculated each cycle. With the passing of this Ordinance, the TUST and classification (upper and lower limits) will be recalculated annually. The TUST

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to be applied to each tariff cycle must be within this range. Changes in the calculation methodology and frequency of reviews will introduce greater volatility to generators' tariffs since each cycle will suffer variations due to factors that are intrinsic to the Nodal methodology, namely:

- Variation in RAP: influenced both by adjustments under the IAT (Transmission Update Index) and expansion of the Basic Network (entry into commercial operation of new facilities or delays in operation in planned facilities).
- MUST (Transmission System Usage Amount) for generation and consumption.
- Network topology.

Additionally, ANEEL Regulatory Ordinance No. 1,041, which was published on September 20, 2022, establishes the intensification of the location signal through weighing of the TUST calculation, considering the current (Alternative 1) and the new methodology (Alternative 2A - location signal). This Resolution provides for staggered application of location signal intensification year by year - starting at 100% (Alternative 1)/0% (Alternative 2A) in 2023, before reaching 50% (Alternative 1)/50% (Alternative 2A) in 2028, which ensures that the highest charges are applied to agents that most burden the transmission system. On January 7, 2022, Federal Law No. 14,300 was published, which established a legal framework for Mini and Distributed Microgeneration (MMGD). It was established that units that previously hold a MMGD and those that adhere within 12 months of the publication of this law would remain subject to current benefits until December 2045. For consumers that joined after 12 months, a transition rule was foreseen with progressive partial charges each year until full collection of tariff components that aim to remunerate distributors (TUSD Fio B) is reached in 2029. Complementation during transition will be carried out through a grant with resources taken from the Energy Development Account (CDE). The Law also presents a provision for recognition of involuntary overcontracting caused by MMGD under distribution companies' purchase balance sheet. However, calculation of the volume to be considered depends on ANEEL's regulations.

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On December 12, 2023, Order No. 4.675/2023 was published, which approved RAP adjustments for the 2023-2024 tariff cycle.

There is no means of anticipating future reforms and changes in the regulations for the electricity sector and its effects on the Company and its subsidiaries, which may not be able to pass possible costs of laws and regulations that may be sanctioned on to its customers. Its operating results may therefore be adversely affected.

Any unsatisfactory assessment regarding corporate governance at electricity distributors, according to the rules provided for in ANEEL Regulatory Ordinance No. 948/21, may negatively impact the Company's results and reputation.

Electricity distributors controlled by the Company are subject to Regulatory Ordinance No. 948/21 from the National Electric Energy Agency - ANEEL, which revoked the resolutions REN 787/17 and REN 907/2020, regarding the period of evaluation and clarification of methodology, which is used to establish criteria for assessing the quality of corporate governance systems to be applied to distribution concessionaires.

REN 948 establishes that the quality of corporate governance systems at electricity distributors must be evaluated by ANEEL.

If electricity distributors controlled by the Company are classified under the insufficient level of corporate governance, these companies may incur regulatory restrictions, which include inclusion in an inspection and

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monitoring program, with the purpose of promoting continuous improvements, achieving, at a minimum, regulatory target in the provision of services, economic and financial sustainability and quality of the governance system.

In principle, the resolution does not govern application of a specific administrative penalty in the event that the power distribution concessionaire is classified at the level of insufficient corporate governance. In any case, given the regulatory restrictions to which the Company's subsidiaries may be subject, as described above, any classification of the corporate governance system at the Company's subsidiaries as insufficient may eventually negatively affect the Company's reputation before the market and, consequently, negatively impact its results.

Unfavorable conditions and results of bidding processes, acquisitions of projects and the renewal of energy sales contracts may have a significant impact on the Company's strategy.

The Company's business strategy is also linked to the existence and success of new business activities mainly linked to the acquisition of projects and participation in bidding processes related to the generation, transmission and distribution of electricity. If the Federal Government does not initiate new bidding processes or if the Company's proposal does not prevail over other processes, or if the price provided for under the terms of the Company's proposal proves to be higher than the prices offered by the other competitors, or if for any other reason we are not declared the winner during bidding and acquisition processes, our ability to execute our business strategy may be compromised.

Most of our energy generators carry out energy sales in the regulated market, with a term of validity of 30 or 20 years defined in the contract. Conditions for renewing these contracts, at the end of the term, may be less favorable both in terms of period of validity and price. Renewal under less favorable conditions may have financial impacts on the Company's subsidiaries.

Failure to achieve any of these strategies may have an adverse effect on the business and results of the Company and its subsidiaries.

Tariffs that controlled companies charge for the sale of energy to captive energy consumers are determined by ANEEL. Operating revenue at the Company and its subsidiaries may be adversely affected if ANEEL makes unfavorable decisions regarding tariffs charged.

Controlled companies that are public service concessionaires are subject to a highly regulated environment. Additionally, ANEEL is authorized to regulate and supervise various aspects of the business activities performed at these companies, including determining that fees charged are reduced, investments increased and that programs are implemented to improve services, among others.

Concession agreements and Brazilian legislation establish a maximum price mechanism, which allows for three types of tariff adjustments: (i) annual adjustment based on a parameter-based formula defined in the concession agreement, (ii) periodic review (every five or four years) and (iii) special review. The Company is entitled to an annual adjustment, which is granted to offset certain effects of inflation on tariffs and to pass cost structures that are not manageable by subsidiaries on to consumers, such as the cost of acquiring energy and sector costs, including charges for the use of transmission and distribution facilities.

Additionally, ANEEL conducts a periodic review every five or four years to identify variations in the distributor's costs and define an index based on its operational efficiency, which will be applied to the index for annual adjustments at the subsidiaries, the effect of which is to reward the efficiency in the management of its costs and share any gains with subsidiaries' consumers. Distributors also hold a right to request a special review of their tariffs if unpredictable costs significantly change their cost structure, in order to restore the concession's economic and financial balance.

Tariff policy is established under the Concessions Act No. 8.987, of February 13, 1995, which provides for rules for the establishment and possible adjustment of tariffs.

(i) the public service tariff granted will be established based on price of the winning bid and preserved through the review rules provided for under this Law, the bid notice and the concession agreement;

(ii) contracts may provide for mechanisms for reviewing tariffs in order to maintain an economic-financial balance;

(iii) if there is a unilateral amendment made to the contract that affects its initial economic-financial balance, the Government shall reinstate it, concomitantly with the amendment in question; and

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(iv) whenever the conditions of the contract are met, its economic and financial balance is considered to have been maintained.

There is no means of guaranteeing that tariff review cycles will fully reflect the investments made and the need of the Company's subsidiaries to maintain operational efficiency. Operating results at the Company and its subsidiaries may therefore be adversely affected.

Changes in the methodology used to review and adjust tariffs may affect originally forecast revenue.

ANEEL, in exercising its duties, holds discretionary power in the measurement of parameters used to define tariffs, such as: regulatory levels for operating costs, capital remuneration rate (WACC), X Factor, Remuneration Base, Loss Index, Quality Indicators and Supply Efficiency, among others. Methodologies for these parameters may be revised or defined at levels unfavorable for the Company, negatively affecting revenue originally forecast.

The establishment of the capital remuneration regulatory fee methodology, through Regulatory Ordinance 874/2020 (replaced by ren ANEEL 1.003/2022), in which the WACC begins to be subject to annual updates and the amount in force each year is applied during Tariff Review at these companies.

On February 17, 2023, ANEEL Order No. 452/2023 was disclosed, which approved of the amounts of Regulatory Capital Remuneration Fees for the Distribution, Transmission and Generation segments. Amounts are to be applied to tariff processes from March 1, 2023 to February 29, 2024. For the distribution, the real after-tax rate totaled 7.423%, while from March 2022 to February 2023 it totaled 7.15%. On March 28, ANEEL published Order No. 829/2023, rectifying the real after-tax rate to 7.4252% (distribution) and 7.2607% (generation and transmission).

On March 25, 2024, ANEEL Order No. 894/2024 was published, which updated amounts for Regulatory Capital Remuneration Fees for Distribution, Transmission and Generation segments, to be applied to processes that will be instructed by the technical areas from March 1, 2024 to February 28, 2025. For distribution, the real rate before taxes totaled 11.61%, for Generation. For Transmission this value totaled 11.43%. The real after-tax rate totaled 7.66% for distributors and 7.54% for generators and transmitters.

Distributors subject a tariff review period in 2023 presented a total WACC of 7.43%. This review takes place during intervals of four or five years at each concessionaire, to reassess parameters for service efficiency and remuneration at the company. In April 2023, Neoenergia Coelba's tariff review took place, which provided a tariff repositioning of 5.25%. In 2023, tariff reviews at the companies Neoenergia Coelba, Neoenergia Elektro and Neoenergia Cosern occurred. Tariffs were reviewed at Neoenergia Pernambuco in 2025 and Neoenergia Brasília in 2026.

Distribution fees charged by Controlled distributors, even if determined by ANEEL, may be challenged in court, which may adversely affect the Company's revenue.

Tariff reviews and adjustments at distribution concessionaires are subject to ANEEL's approval, as well as the limits established in concession agreements and Brazilian legislation. However, ANEEL's decisions regarding tariffs at controlled distributors may be challenged in court, including by the Public Prosecutor's Office, in defense of the diffuse interests of consumers within the concession area, given the public service nature of the electricity distribution activities. As a result, any questioning of tariff increases granted by ANEEL and court decisions that are unfavorable to the Company's subsidiaries may affect the financial capacity of the Company and its subsidiaries.

The government has created a program to "universalize" access to electricity, which requires energy distributors to provide electricity services to certain consumers and incur operating and capital expenses that may not be favorable to the Company's subsidiaries.

In 2002, the Federal Government began implementation of a "universalization" program with the objective of extending the energy distribution network to the entire population of the concession area.

Additionally, in 2003, the 'Light for All' Program was created, allocating resources from sector funds (CDE and RGR), distributors and states with the objective of accelerating the process of universalization to a portion of the rural population.

Neoenergia Coelba has not yet completed its Universalization program. In November/2021, ANEEL published Regulatory Ordinance No. 950, revoking 13 previous resolutions that addressed the theme of Universalization in order to establish rules for monitoring and supervising the plans for the universalization of electricity distribution services. If this concessionaire does not meet universalization targets, additional regulatory burdens may be incurred within the scope of the universalization program,

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including payment of compensation to consumers, increases in Neenergia Coelba's operating costs, and a tariff reduction proportional to the number of connections not executed, impacting results. However, in January 2023, ANEEL published inspection results for the Universalization at Neenergia Coelba for the period from 2017 to 2021, recognizing that connection targets were met and, for this reason, there was no tariff reduction due to non-compliance with the universalization targets implemented during the 2023 Periodic Tariff Review. Additionally, since a portion of the resources necessary in executing investments will be the responsibility of the Company's subsidiaries, investments may not bring the return expected by shareholders.

Within the scope of contracting Transmission System Usage Amounts, controlled distributors may present deviations between contracted and measured demand above a certain level, which may adversely affect the Company.

According to Resolution No. 666/2015, the distributors, at points bordering the basic transmission network, have an obligation to contract MUST (Transmission System Usage Amount) with transmitters under the management of the ONS, depending on the maximum annual amounts of power demand, connection point and contracting time, segregated by peak hours (three consecutive daily hours defined by the distributors, considering the load curve within the electrical system, approved by ANEEL for the entire concession area, except for Saturday, Sunday and holidays) and outside peak (series of daily hours complementary to peak hours).

Penalties imposed by ANEEL for exceeding contracted amounts may adversely affect the results of the Company and its subsidiaries.

Compliance with Quality Standards and Availability of Facilities and exposure to Operational Risks within the Transmission segment.

Revenue that the Company's controlled electric power transmission companies earn as a result of the implementation, operation and maintenance of their facilities are related to the availability of the services provided. Electricity transmission activities are subject to the establishment of a RAP applicable to the transmission companies for the provision of their services and arising from the Concession Agreement, including adjustments and revisions as provided for in that agreement and the Concessions Act. ANEEL is competent to regulate the means of calculating and fixing tariffs used, issuing its own regulations for general application to all transmitters.

The quality of the public electricity transmission services will be measured based on the availability and operational capacity of Transmission Functions, which are considered unavailable when the operations are interrupted, which may take place through Scheduled Shutdowns, Delay into Entry into Operation or Other Shutdowns.

Failure to comply with quality standards for public transmission services impacts the Revenue of the Company's controlled Transmitters, with a discount of the Variable Portion Due to Unavailability (PVI) and the Variable Portion Due to Temporary Operational Restrictions (PVO) under the RAP, according to criteria defined in Regulatory Ordinance No. 729/2016 (later replaced by REN ANEEL 1;001 of 2022), which may adversely impact business at Company's subsidiaries.

According to the concession agreement, Transmitters are subject to the reduction in the Permitted Annual Revenue - RAP and to certain penalties, depending on the level and duration of unavailability of services or operational restriction of transmission facilities. The Company's subsidiaries may be held liable before users for damages resulting directly from unavailability or irregularity in voltage levels in relation to the services provided.

There is no guarantee that any new regulation introduced by ANEEL on the matter, particularly with regards to the tariff review methodology to be applied, will not be issued under less favorable terms than those currently in force, which may also adversely affect the financial situation and operating results at the Company and its subsidiaries. The Company may be held liable before users for damages resulting directly from the unavailability of service or supply (including blackouts) in the transmission system.

Since a significant part of the Company's assets is linked to the provision of public services, these assets will not be available for liquidation in the event of bankruptcy nor may they be subject to attachment to guarantee the execution of judicial rulings.

The Company's main assets include the ownership interests it holds in distributors, generators, transmitters

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and electricity traders. Transfer of corporate control of a company that holds a concession or authorization to provide public services, as seen with Company's subsidiaries, depends, as applicable, on the prior consent of the Government and is subject to demonstration of compliance with legal, technical and financial requirements. As a result, sale of these assets during execution process initiated, including by debenture holders, may involving a series of obstacles, negatively affecting the satisfaction of the interest held by these creditors and the Company's situation.

Since a significant part of the Company's assets is linked to the provision of public services, it is important to note that these assets will not be available for liquidation in the event of bankruptcy nor may they be subject to attachment to guarantee the execution of judicial rulings. In accordance with the legislation in force and the concession agreements held by the Company, at the end of the term of the respective agreements, the assets of the Company's subsidiaries linked to the provision of public electricity transmission and distribution services must be reverted to the government, free and clear of any liens and encumbrances, which will be unenforceable and unavailable for liquidation.

Regarding the indemnity for the reversal of the assets linked to the service, with the advent of Provisional Measure No. 579/2012 (converted into Federal Law No. 12.783/2013), the methodology of the new replacement value ("VNR") began to be adopted by ANEEL, substituting the methodology for the historical cost of assets. Nevertheless, it is not possible to state the methodology that they will be applied by ANEEL for the indemnity upon termination of the Company's concessions and whether the amount of the indemnity will be sufficient to reimburse all investments made by the Company in the concession.

As a result, if any indemnities to be paid by the Government to the Company for these reversals are less than the market value of the reversed assets, such restrictions may significantly decrease amounts that the Company's creditors would receive in the event of liquidation.

i. foreign countries in which the issuer operates

Not applicable, as the Company does not have significant operations in foreign countries.

j. social issues

The activities of the Company's subsidiaries are exposed to a risks of accidents involving the workforce and the community.

The operation and maintenance processes for power distribution and transmission networks and power generation units involve risks of accidents, with high levels of severity and fatalities, involving the workforce - employees and third-party workers - and/or the communities of the concession areas. These risks, if they come to emerge, may adversely affect both the Company's financial performance and negatively impact its image and reputation, including having a detrimental effect on sustainability and ESG indices present in the market.

The Company may also be held liable for any obligations arising from civil, labor or social security litigation, requested in court by employees of third-party service providers, as well as by victims and their families, in cases involving accidents within the community, which may adversely affect the Company in a significant manner.

Occurrence of public demonstrations by members of the population against the Company.

Activities and facilities related to the business of the Company and its subsidiaries have a direct impact on society in general. The Company cannot guarantee that there will protests and social movements, in general, against it will not occur, with the possibility of interruption or significant delays in its operations, in addition to any extra costs associated with land rights issues, granting of benefits, compensation or indemnities, among others. Social movements of this nature may have an adverse effect on the business, reputation and image, investments and results of the Company and subsidiaries.

We cannot guarantee that our employees will not be victims of nor practice acts of discrimination and disrespect for human rights and diversity.

Failure by directors, corporate officers, employees and collaborators of the Company, as well as subsidiaries, controlling companies, jointly and severally affiliated companies or by third parties acting on their behalf or benefit, to comply with the guidelines of the Equality, Diversity and Inclusion Policy, the Policy for the Respect of Human Rights and Neoenergia's Code of Ethics (which includes its Supplier Code of Ethics), may expose

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the Company, its employees and other subsidiaries, parent companies or affiliates to the sanctions provided for in applicable legislation. As a result, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or violations of its codes and policies by any employee as well as controlled, controlling, affiliated companies, any third party acting on behalf of such parties, in their interest or benefit. Acts of discrimination and harassment of any nature, as well as disrespect for human rights, may result in legal proceedings, damage to image and reputation, absenteeism, among other penalties provided for by law, with a relevant adverse effect.

The Company may not be able to implement processes and obtain the desired results related to its public social commitments within the term and with the costs initially foreseen, which may result in a negative impact on its value and reputation.

The Company voluntarily and publicly assumed ESG+F commitments, from among which the following items related to social commitments can be highlighted:

- Women in leadership positions and relevant positions;
- Women trained and occupying electrician work stations;
- Ethnic diversity;
- Contributions to the community - corporate volunteering;
- Inclusion and diversity solutions for customer service;
- Quality of supply;
- Safety at work;
- Training of employees and professionals in the communities in which the Company operates;
- Purchases from local and sustainable suppliers;
- Cybersecurity assessments, education and training;
- Digital customers;
- Beneficiaries of the Neoenergia Institute;
- Human Rights *Due Diligence* Procedure;
- Formal stakeholder engagement process.

Failure to comply with these commitments as established may generate negative impacts on the Company's results, market value and reputation, both due to the perception of Interest Groups below generated expectation and the direct impacts they have suffered, given that they are not benefiting from the intended results. More specifically, the Company may suffer penalties and negative impacts in general, both in contracts, whether financial or not, that eventually present an obligation linked to social commitments, as well as in terms of image and reputation.

A significant stoppage or strike at our workforce could affect operations.

Employees at the Company and Subsidiaries are represented by unions with which relations are governed by collective bargaining agreements and conventions, as well as under individual employment contracts, which are subject to periodic renegotiations within established deadlines, under the respective collective bargaining agreements. Failure to comply with labor agreements or dissent during negotiations may lead to strikes and other work stoppages or interruptions at any of our subsidiaries' facilities, or labor movements that disturb our clients, causing a material adverse effect on operations and business, which may impact the Company.

The loss of members of the Company's management or the inability to attract and retain qualified personnel may have an adverse effect on the Company.

The Company's business strategy depends largely on the performance of its management, as well as the services of its technical staff, for the execution of activities and the implementation and development of new projects. As a result, future success and growth are directly associated with the Company's ability to retain current members of its management, as well as attract and retain new qualified professionals. The loss of management members, difficulty in replacing these individuals, or an inability to attract and retain other qualified professionals for the execution and expansion of operations may have adverse effects on the Company. For more information on the composition of the Company's management, see item 7 of this Reference Form.

4.1 Description of risk factors

k. environmental issues

The Company may not be able to implement processes and obtain the desired results related to its public environmental commitments on time and at initially foreseen costs, which may result in a negative impact on its value and reputation.

The Company voluntarily and publicly assumed ESG+F commitments, from among which the following items related to environmental commitments can be highlighted:

- Control of CO2 emissions during generation (scope 1);
- Electrification of vehicle fleet;
- Sustainable light-duty vehicle fleet;
- Installed capacity of reuse water;
- Biodiversity Assessment;
- Digitization of networks.

Failure to comply with these commitments as established may generate negative impacts on the Company's results, market value and reputation, both due to the perception of Interest Groups below generated expectation and the direct impacts they have suffered, given that they are not benefiting from the intended results. More specifically, the Company may suffer penalties and negative impacts in general, both in contracts, whether financial or not, that eventually present an obligation linked to environmental commitments.

The Company is exposed to a risk of non-compliance with the ESG+F Targets assumed before the public.

The Company announced targets under the ESG+F (*Environmental, Social, Governance and Financial Materiality*) dimensions, which were approved by the Company's Board of Directors are, to be achieved by 2025 and 2030 milestones. The commitments assumed by the Company include a reduction of the intensity of carbon emissions in its generation; increasing diversity in the company in terms of gender and ethnicity in leadership positions; increasing the contingent of women in electrician positions; and having a large suppliers classified as sustainable, among others. Compliance with targets will be monitored, measured and disclosed within the market.

The activities of the Company and its subsidiaries that do not adhere to the 30 established ESG+F Targets offer the possibility of negative reputational impact, in scenarios involving non-compliance with ESG+F targets and practices assumed. If the company omits the socio-environmental impacts of its services and processes and/or uses *marketing* strategies to promote a sustainable image, while it does not maintain solid and robust processes structured in its activity, there will be a potential risk of *Greenwashing* or *Greenwashing* occurring.

The occurrence of external events posing a potential risk to damage to the natural environment related to the activities of the Company's subsidiaries may influence the perception among various interest groups regarding the adherence of their behavior to the expected and generate ESG-related (*Environmental, Social, Governance*) practices, negatively impacting the Company's value.

Activities within the energy sector involve issues related to society in general, the environment and governance, both directly and in the provision of services and construction of an asset, as well as indirectly, through sector regulations, including changes promoted by regulatory bodies. The occurrence of external events involving company employees, third parties and the activities carried out by the Company, or related to the Company in general, may influence the degree of confidence among various interest groups (regulatory bodies, consumers, suppliers, media, society in general, opinion makers and the environment), in relation to the Company's purposes and values, resulting in negative impacts to its reputation.

The Company cannot guarantee that such external events will not occur and, if they do, will not frustrate the expectation of interest groups, as a result of the inconsistency between the event in question and the Company's expected sustainable behavior, thereby negatively impacting its economic and financial value, as well as its reputation. There are still possible risks associated with a lack of robust processes at the Company, which provide proof of the veracity and implementation of the environmental, social and governance commitments assumed, generating inputs and evidence for the main questionnaires, indexes and regulations associated with the theme of ESG, in addition to a potential risk of *greenwashing* or *greenwashing*.

4.1 Description of risk factors

The occurrence of environmental damages involving the activities of the Company's subsidiaries may subject the Company to payment of substantial environmental recovery costs and indemnities, which may adversely affect its business.

The activities of the energy sector may cause negative impacts and damage to the environment. Federal legislation imposes a duty to repair or indemnify the damage caused to the environment and to affected third parties on those who directly or indirectly cause environmental degradation, regardless of the attribution of fault. Federal legislation also provides for the disregard of the polluting company's legal personality in order to allow for reimbursement of damages caused to the quality of the environment. As a result, the company's partners and managers may be required to cover the cost of environmental recovery. Payment of substantial environmental recovery costs and environmental indemnities may oblige the Company's subsidiaries to delay or redirect investments in other areas and have an adverse effect on the Company.

The energy generation, transmission and distribution segments are subject to extensive federal, as well as state and municipal, legislation, and to control from government agencies and agencies responsible for the implementation of environmental and health laws and policies. These bodies and agencies may take coercive measures against the Company's subsidiaries for a failure to comply with legislation. Such measures may include, but are not limited to, the imposition of fines and cancellation of licenses. Environmental licenses may also be canceled if the Company's subsidiaries do not comply with the general and specific conditions that were established under licenses obtained. Stricter environmental and health laws and regulations may hinder the continuity of the operating activities of the Company's subsidiaries and the renewal of environmental licenses that have already been obtained, forcing the subsidiaries to allocate capital investments to meet these requirements and, as a result, alter the allocation of planned investment resources. Such changes may have a material adverse effect on the Company's financial conditions and results of operations.

A failure on the part of the Company's subsidiaries to comply with laws, regulations and/or agreements for adjustment of environmental conduct may entail, in addition to an obligation to repair damages that may be caused, the application of criminal and administrative sanctions. It is also possible that the loss or restriction of tax incentives and the cancellation and suspension of financing lines of official credit establishments will occur, as well as the prohibition of contracting with the government, which may have a negative impact on the Company's revenue or even make it impossible to raise funds within the financial market.

As a result, a failure by the Company's subsidiaries to comply with laws, regulations, conduct adjustment or legal agreements may have a material adverse impact on the Company's image, revenue and results.

Imposition and restrictions of environmental and regulatory agencies may imply additional costs for the Company.

Activities and facilities related to the generation, transmission and distribution of electricity at the Company's subsidiaries are subject to comprehensive federal, state and municipal legislation related to the protection of health and the environment. Compliance with this legislation is supervised by government bodies and agencies, which may impose administrative sanctions for possible non-compliance with the legislation. Such sanctions may include, among others, the imposition of fines, the revoking of licenses and temporary or permanent suspension of activities performed by the Company. The approval of new stricter laws and regulations applicable to the environmental licensing process may force the Company to allocate greater capital investments in this field and, as a result, alter the allocation of investment resources previously planned. Such changes may have a material adverse effect on the Company's financial conditions and results.

Practices adopted by the Company's subsidiaries may not be sufficient in preventing negative impacts that cause economic and reputational damage to the company. Such impacts may be related to: generation, storage, transportation and final disposal of solid waste; consumption of raw materials such as water, gas, energy, paper, packaging; interference with the electricity grid in legally protected areas; pruning or vegetation suppression; risk of fire; leakage of insulating mineral oil or any product considered dangerous and that causes pollution; alteration of flora and disturbance of fauna (impact on biodiversity); interventions in historical, artistic and cultural heritage sites; conflict with land and water use; soil erosion; a nuisance to the population, incidents and accidents causing damage to health and fatal risks, violation of human rights, impacts caused due to climate change, among others.

4.1 Description of risk factors

The granting of environmental licenses for certain activities at the Company's subsidiaries depends on the Environmental Impact Study ("EIA") and Environmental Impact Report ("RIMA"), which are highly complex and costly to prepare. Any inability to produce the EIA and RIMA, when required, may prevent or delay the granting of certain environmental licenses for company activities, which may cause a material adverse impact on subsidiaries and, consequently, on the Company.

The delay or rejection, on the part of the licensing environmental agencies, in the issuance or renewal of licenses, as well as the impossibility of the Company's meeting requirements established by such environmental agencies in the course of the environmental licensing process, may delay, generate extra costs, or even prevent, depending on the specific case, the installation and operation of the projects, as well as the development of the Company's activities, which may adversely affect its operating results. Failure to comply with environmental legislation or the obligations assumed by the Company through the execution of conduct adjustment or judicial agreements may have a material adverse impact on the Company's image, revenues and operating results.

In case of non-compliance with laws and regulations related to environmental protection, the Company may be subject, cumulatively, to criminal and administrative sanctions, in addition to an obligation to repair or indemnify damages caused to the environment - this obligation is not subject to legal or jurisprudential limitation on maximum amounts to be required, which may imply greater exposure of damage to the company's image and reputation, in cases involving damage to the environment. Criminal sanctions may include, but are not limited to, arrest of the persons responsible, the loss or limitation of tax incentives, the cancellation and/ or suspension of the financing facilities at government credit institutions, and a prohibition against entering into contracts with the government. The liability of legal entities does not exclude that of individuals, defendants, co-defendants or participants in the same fact. Additionally, administrative sanctions range from fines, limited to an amount of R\$50 million, according to federal legislation, to embargo (total or partial) of the activity in question, in addition to other sanctions.

Any of these implications could have a material adverse effect on the Company's operating results and ability to obtain financing. Furthermore, failure to comply with environmental laws or regulations or obligations assumed, in connection with Commitment or Conduct Agreements, or in any other manner, may have an adverse impact on the Company's reputation, as well as on the Company's business, financial condition and operating results.

The Company's controlled hydraulic generators may be liable for losses and damages caused to third parties as a result of dam failures.

As established in ANEEL Regulatory Ordinance No. 1064/2023, which deals with dam safety criteria and actions associated with hydroelectric plants, and in accordance with Federal Law 14.066/2020 (Law establishing the National Dam Safety Policy), the maintenance of points and improvement of relevant themes such as criteria of the classification matrix for the risk category and potential damage associated with dams may be highlighted, as well as the expansion of the scope of Dam Safety Plans in relation to the minimum necessary information and the Emergency Action Plan (PAE), in addition to the inclusion of an obligation to prepare dams with damage of a medium or high potential or high risk. Additionally, periodic review of the safety procedures was established, offering greater clarity on the legal responsibility of the entrepreneur for the safety of the dam and for the damages resulting in the event of a rupture, leak or malfunction, as well as for their repair.

Federal Law No. 14.066/2020, which establishes the National Dam Safety Policy, modified Federal Law 12.334/2010, and expanded the responsibility of developers, with the implementation of measures such as: (i) definition of the self-rescue zones and inclusion of a secondary zone, (ii) mandatory installation of audible alarms or other warning systems, (iii) transfer of responsibility attributed to the Civil Defense to the developer, for example, registration of those potentially affected, definition of escape routes and meeting points, carrying out simulations with the community and rescue actions aimed at those affected. These actions were carried out in conjunction with the government; and (iv) obligation to contract insurance, bond or other financial guarantee for repairs of damage to health, environment and public property for dams classified under the high risk category.

According to regulations, dams are classified into types A, B and C, according to their risk and potential damage. According to the Company's regulations issued to Aneel annually, the Dam Safety Form (FSB) provides this information to the supervisory body. As a result, the Company's dams are rated at a "B" classification, all with high associated potential for damage and risk category between low and medium.

On December 15, 2023, Federal Law No. 14,755 was published, which establishes the National Policy on

4.1 Description of risk factors

the Rights of Populations Affected by Dams (PNAB), which establishes the rights of Populations Affected by Dams (PAB), provides for the Program for the Rights of Populations Affected by Dams (PDPAB) and establishes rules of social responsibility among project developers.

I. climate-related issues, including physical and transition risks

Climate change may affect activities and facilities related to the generation, transmission and distribution of electricity at the Company's subsidiaries. Physical risks arising from climate change may impact the facilities in the form of extreme events such as floods and heavy rains, which are known as acute physical and chronic risks, related to consequences that will emerge over the long term. A progressive increase in the level of oceans and gradual change in the precipitation regime are also climatic risks faced by the Company's subsidiaries. Transition risks are related to possible offenders of the energy transition to a low-carbon and energy-efficient economic system. Transition risks may be further segmented into regulatory areas - government policies for mitigation and adaptation to climate change, which affect the Company. These policies include carbon pricing and the taxation of greenhouse gas (GHG) emissions, which is already a reality in several countries. Brazil is undergoing a process of implementing more robust regulation, through a series of bills called the Green Agenda, proposed by the government. Certain risks related to climate issue may be mentioned: (i) technological - potential investments necessary for the Company to be able to act in the energy transition; (ii) legal - possible legal litigation for inadequate management of climate impacts on the communities in which the Company operates, (iii) market - possible changes in demand and supply affected by climate change; and (iv) reputational - possible impacts on the Company's image or the customer's perception of its conduct in the face of challenges involved in the energy transition.

The occurrence of physical and transition risks may cause adverse effects on the Company's results. Physical risks may significantly affect the operation and continuity of the supply of electricity services, with penalties impacting the Company's financial conditions, affecting its image and reputation, in addition to a possible increase in accidents within communities, and damage to the Company's assets. Transition risks may affect the Company's growth, impacting the composition of its portfolio and long-term objectives.

Our operations may be adversely affected by extreme weather events.

Our operations may be severely affected by extreme weather events, such as floods, windstorms, storms, prolonged droughts and other events, which have the potential to cause a series of negative impacts and may adversely affect our activities.

Extreme weather events can damage the Company's physical infrastructure. Floods may therefore damage installations, equipment and distribution networks; severe storms, with winds registering speeds above usual, can bring down distribution or transmission lines, causing interruption of the power supply. In general, the services provided by the Company's subsidiaries are susceptible to potential interruptions that affect consumers due to extreme weather events without a Crisis Management Plan consistent with crisis scenarios. In such cases, such physical damages may result in significant financial losses for the Company.

Additionally, extreme weather events may affect the Company's supply chain, i.e., in case of prolonged droughts, there may be a reduction in the availability of water resources necessary for the generation of hydroelectric power or for the cooling of equipment in thermal power plants, for example. Due to the electricity sector's interdependence on natural resources, any significant climate change events substantially impact the business, leading to operational constraints or increases in production costs. Distributors and transmitters, as providers of public electricity services, are strictly liable for direct and indirect damages arising from the provision of electricity services, such as abrupt interruptions in supply, variations in the distribution voltage that may cause electrical damage, accidents in the electricity network within the community, among others.

The occurrence of losses or other liabilities for material damages and civil liability that are not covered by insurance or that exceed companies' insurance limits may entail significant additional unforeseen costs, negatively impacting results at subsidiaries, in addition to impacts on the Company's image and reputation, and may result in penalties for the expiration of the concession agreement by the Government.

Another relevant impact, related to extreme weather events, has the potential to cause damage to the Company's reputation. If the Company is not adequately prepared to address such events or if the response

4.1 Description of risk factors

plan to a larger scale incident is considered inadequate, it may affect the level of confidence among customers, investors and stakeholders, resulting in a loss of business and devaluation at Neoenergia.

Climate change affects the rainfall levels of regions and the country, with impacts on flows in rivers and basins and the National Interconnected System (SIN). As a result, unfavorable hydrological conditions may substantially affect operating results at the Company's subsidiaries.

Generation at each hydroelectric plant is seasonal, as well as dependent on the storage level of remaining reservoirs, the hydrological conditions in the system's various basins and rainfall levels.

Hydropower is the largest source of electricity in Brazil, representing approximately 51.62% of the installed capacity of projects in commercial operation, without considering the energy produced by SHPs, according to data from February 29, 2024, contained in ANEEL's Generation Information Bank.

The Energy Reallocation Mechanism (MRE) aims to ensure all participating generators commercialize the amount of their Physical Guarantee, regardless of their actual production. In this manner, the SRM reallocates energy, transferring the surplus from those that generated more to those generating less.

To verify the amount of energy produced in relation to the Physical Guarantee of plants belonging to the MRE, the Physical Guarantee Adjustment Factor, or *Generation Scaling Factor* - GSF, was created. This factor measures hydraulic generation in relation to the physical guarantee, which is calculated monthly by the CCEE (Power Trade Chamber).

Whenever the series of plants participating in the MRE does not produce enough energy to meet the sum of their respective physical guarantees, a deficit situation - measured by (GSF) - is formed, which results in negative financial exposures for these generators, regardless of the individual generation level of each plant. As a result, the occurrence of unfavorable hydrological conditions in river basins, together with the obligation of the energy delivery generators, may result in the exposure of the Company's generators to the short-term energy market, for which prices, in periods of unfavorable hydrological conditions, tend to be high, and may substantially and materially affect its business, financial condition and operating results. Additionally, the contracting of hydroelectric plants under the quota regime allocates the hydrological risk of this generation to distributors.

Created in January 2015, the tariff band system indicates the real cost of the energy generated by thermoelectric dispatch. Throughout 2021 - a very critical year for reservoirs - the green band was not implemented in any month, with the exception of consumers eligible for social tariffs. The yellow band was activated from January to April, and was updated to red band level 1 in May and then to red band level 2 in June. ANEEL determined the creation of a new tariff band level known as "water scarcity band" starting September, which will be maintained until April 2022, in order to compensate for the increase in cost in electricity generation due to the water crisis.

It is important to note that art. 22 of Federal Law No.10.848/2004 establishes that, in the event that rationing of electricity is declared by the Government, all contracts must have their volumes adjusted by amount of energy in the regulated contracting environment at the same proportion as the verified reduction in consumption.

The scarcity of energy supply can also cause the involuntary exposure of our distributors to the spot energy market at prices substantially higher than those provided for in the tariff charged to consumers. The result of the difference between the purchase price of energy in the spot market and that provided for in the tariff causes a mismatch in cash flow, which may generate an adverse effect for the distributors.

The Federal Government may adopt measures aimed at reducing energy consumption if generation capacity at any given time is not sufficient to meet demand growth. Such measures, if adopted, including reducing the electricity consumption among customers at the Company's subsidiaries, may have a material adverse effect on the Company's financial conditions and operating results.

m. other issues not covered in previous items

There are no remaining issues that were not included in the previous items.

4.2 Indication of the 5 (five) main risk factors

4.2 - Indicate the 5 (five) main risk factors, among those listed in field 4.1, regardless of the category in which they are inserted

1. The Company's business requires high levels of investment, which may be affected by restrictions on credit availability and frustration of operating cash generation.

The Company's business requires a large volume of investments. In order to obtain funds for its activities, the Company seeks to obtain financing from national and foreign financial and development institutions. The ability to continue to obtain financing or obtain financing on favorable terms depends on several factors, such as the level of indebtedness of the Company, market conditions, laws and regulations applicable to business, technical and operational capacity to fully execute the business strategy, among others.

Among the effects that may negatively impact the availability of credit and the change in the rates practiced, the possible deterioration of the Brazilian and world economy and political instability stand out.

Thus, there is no way to guarantee that the Company will have the financial resources to complete its investment program, which may adversely and materially affect the operation and development of the business.

2. Loss of concession for failure to provide adequate services as provided for.

The Company's subsidiaries are, in some cases, concessionaires for the provision of public services for the distribution or transmission of electricity and concessionaires for the use of public assets for the purpose of generating electricity. According to Federal Law No. 8.987, of February 13, 1995, which provides for a concession regime and permission for the provision of public services ("Concessions Act"), the Government may intervene in the concession in order to ensure appropriateness in the provision of the service and compliance with legislation. Federal Law 12.783, of January 11, 2013, establishes renewal of the contract for a period of up to 30 years for the distribution concessions addressed in article 42 of the Concessions Act in order to guarantee the continuity of services, efficiency of the quality indicators and tariff moderation. Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to observe regulatory and quality *covenants* (DEC and FEC), which, if not complied with, may result in the application of penalties, such as the limitation of dividend distribution or payment of interest on shareholders' equity and the loss of the concession, linked to non-compliance with certain regulatory limits, as stated in the contract.

Among the Company's controlled distributors, Neoenergia Brasília is subject to a term of contract established in article 42 of the Concessions Act and will be subject to renewal in 2045. Remaining distributors will renew the contracts in 2027, Neoenergia Coelba and Neoenergia Cosern, in 2028, Neoenergia Elektro and in 2030, Neoenergia Pernambuco. On September 13, 2023, Technical Note No. 19/2023 was published by the MME, as part of the conclusion of Public Consultation No. 152/2023, in which proposals for guidelines and regulations referring to conditions for the extension of distribution concessions were presented. It was understood that there will be the possibility of moving extension of the concessions forward, with immediate effect after formal acceptance of new established conditions. However, the Company cannot guarantee that the extension will occur or that the conditions and guidelines of the extension will be advantageous. In the event that the concession is terminated, reversible assets, rights and privileges transferred to the concessionaire are reverted to the Government, which will assume services, as well as occupation of the facilities and the use of all reversible assets.

As a result, (i) uncertainty exists regarding the extension of concession contracts, their conditions and corresponding indemnity; (ii) early termination of the concession as a result of one of the hypotheses provided for in the legislation or contract; and/or (iii) the imposition of penalties on the Company associated with such a termination may generate significant negative impacts on the Company's activities and affect its results considerably.

3. Failure on the part of the Company or its subsidiaries to comply with obligations assumed in financial contracts may result in the advance maturity of its debts.

4.2 Indication of the 5 (five) main risk factors

The financial contracts and sustainable financing of the Company and its subsidiaries establish several obligations to maintain leverage ratios, integrity and anti-corruption requirements, socio-environmental obligations, compliance with the Company's ESG+F goals, capitalization, debt coverage and maintenance of shareholding composition. Any breach of such contractual obligations by the Company or its subsidiaries may result in early maturity of its debts and/or the acceleration of remaining debts of the Company and/or its subsidiaries, including due to the exercise of any cross default or cross acceleration clauses, which may negatively impact the Company's results. Additionally, there are restrictions on the distribution of dividends associated with the performance of financial covenants.

For the Company's ESG+F Financing, targets already published to the market are linked, with the time frames of 2025 and 2030, the achievement of these targets depend on the Company's performance to meet the KPIs and contractual obligations of sustainable financing, specifically related to socio-environmental objectives. If such defined objectives are not achieved, the Company will be exposed to possible penalties in cases of non-compliance, such as the withdrawal of the marking from the Brazilian Stock Exchange "B3" of Green Debentures, the possibility of early maturity of debts and/or risk of greenwashing or greenwashing.

Future financing may result in higher interest and amortization expenses, higher leverage and lower profit available for expansion and new acquisitions. In addition, the restrictions provided for in financial contracts of the Company and its subsidiaries may limit its general ability to obtain financing for working capital, investments and other corporate activities, as well as may limit the Company's flexibility to plan or react to changes in its business and in the sectors in which it operates. This fact may have a material adverse effect on the financial situation, impacting the Company's operations.

4. The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings that, if decided contrary to the Company and its subsidiaries, may have a negative impact on its results and financial condition.

The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings, of a labor, civil, tax, regulatory and environmental nature arising from the regular exercise of its activities. It is not possible to guarantee that these administrative and judicial proceedings will be decided in favor of the Company. Provisions are established in relation to cases in which the probability of loss has been classified by external lawyers and the legal department as "probable". If actions involving a substantial amount in relation to which the Company does not have any provision or has a provision significantly lower than the amount of the loss in question, are decided, definitively, unfavorably, the Company may have a material adverse effect on its results.

5. In addition to accounting provisions related to lawsuits that impact results, the Company may be compelled to make in court deposits or provide other types of guarantees under these proceedings, which may adversely and simultaneously affect the Company's liquidity and financial conditions. The Company may be substantially affected by violations of its Code of Ethics, the Brazilian Anti-Corruption Act and similar anti-corruption laws.

Failure by the Company's officers, directors, employees and collaborators, as well as by subsidiaries, parent companies, affiliates jointly and severally or by third parties acting on their behalf or benefit, to comply with the provisions of the Company's Code of Ethics and current anti-corruption legislation, may expose the Company, its employees and other subsidiaries, parent companies or affiliates to sanctions provided for in applicable legislation. Thus, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or fraud or violations of the law by any employee, subsidiary, parent company, affiliate or by any third party acting on behalf of such parties, in their interest or benefit. Furthermore, it is not possible to guarantee that its corporate governance and risk management processes will not suffer failures, including compliance with applicable laws, regulations or internal controls, which may result in fines and/or other sanctions and negatively affect the Company's reputation, financial conditions and business.

Federal Law No. 12.846, of August 1, 2013 ("Anti-Corruption Act") introduced the concept of objective liability

4.2 Indication of the 5 (five) main risk factors

for legal entities involved in harmful acts practiced against the government, whether national or foreign, in their interest or benefit, exclusive or not, subjecting them to civil and administrative penalties. It also establishes the joint and several liability of parent companies or affiliates for the practice of said acts by controlled companies. The Anti-Corruption Law considers administrative sanctions to be applied as a result of an act harmful to the public administration, including fines, suspension of activities and prohibition of receiving tax benefits, subsidies or credit from public banks. Brazil has other laws that allow the imposition of sanctions on companies for practices related to corruption or irregularities in bids and administrative contracts. Among such laws, we highlight Law No. 8,429, of June 2, 1992 and Law No. 14,230, of October 25, 2021 ("Administrative Misconduct Laws") and Law No. 8,666, of June 21, 1992 and Law No. 14,133, of April 1, 2021 ("Bidding Laws"), Law No. 9,613, of March 3, 1998 ("Money Laundering Law") and Law No. 13,303, of June 30, 2016 ("Public Companies Law").

In addition to this Law, Brazil has other laws in place that allow for the imposition of sanctions on companies for practices related to corruption or irregularities in bidding and administrative contracts. Among such laws, we can highlight Federal Law No. 8,429, of June 2, 1992 and Federal Law No. 14,230, of October 25, 2021 ("Administrative Misconduct Act"), Federal Law No. 8,666, of June 21, 1992 and Federal Law No. 14,133, of April 1, 2021 ("Bidding Act"), Federal Law No. 9,613, of March 3, 1998 ("Money Laundering Act") and Federal Law No. 13,303, of June 30, 2016 ("Public Companies Act").

The State of the Federation in which the Company develops activities relies on approved specific anti-corruption laws, in addition to federal legislation, which also serve to apply administrative sanctions or restrictions on contracting and payment in case of non-compliance with these laws.

Failure to comply with laws and procedures to combat corruption and money laundering may lead to fines, loss of rights (such as operating permits, possibility of obtaining financing from public banks, restrictions on contracting with the government and tax incentives), imprisonment of executives and employees, damage to reputation, non-compliance with contractual clauses and other serious penalties (as noted above), with a material adverse effect. Additionally, non-compliance with anti-corruption legislation may result in loss of the Pro Ethics Seal, granted by the Office of the Comptroller General - CGU and the impossibility of maintaining ISO 37001 certification, related to the Anti-Bribery Management System, which may have a relevant negative reputational impact.

We may be substantially affected by violations of Competition Law.

Part of the Company's business, not subject to government regulation, takes place in competitive environments. The Company may suffer sanctions and reputational damage in case of violation of Law No. 12,529 of November 30, 2011 ("Antitrust Law"), as well as being subject to administrative and judicial proceedings in relation to its operations in a competitive environment.

4.3 Description of main market risks

4.3 - Describe, quantitatively and qualitatively, the main market risks to which the issuer is exposed, including in relation to foreign exchange risks and interest rates

a) Risk of Changes in Exchange Rate

As a result of several factors, over the years, the Brazilian currency has suffered devaluations against the Dollar and other currencies with a strong performance, so that the Federal Government has implemented over the years several economic plans and used several exchange policies, including sudden and periodic devaluations, floating exchange market systems, exchange controls and a double exchange market. Historically, there have been significant exchange rate fluctuations between the Real, the Dollar, and other currencies.

It cannot be guaranteed that the real will not suffer appreciation or devaluation in relation to the dollar. Depreciation of the Real against the Dollar may create additional inflationary pressures in Brazil and lead to increases in interest rates, which may negatively affect the Brazilian economy as a whole and the Company's operating results, due to the retraction in consumption and increased costs. The Company does not exert any influence on the exchange rate policy adopted in Brazil, nor does it have the ability to predict future market occurrences. The Company's business, financial situation, operating results, and prospects may therefore be negatively affected by changes in such exchange rate policies.

Thus, in the event of an increase in exchange rates that may generate liquidity restrictions for the Company or that affect its financial situation, the Company's consolidated statement of profit or loss, as well as the ability to pay its obligations, may be negatively affected.

Considering the Company's consolidated exposure to debts indexed in foreign currency, in the event that the Real is devalued, the flow of principal and interest from these contracts will be impacted, generating a greater disbursement in providing payment for debts.

As of December 31, 2023, of the total gross amount of R\$45,883 million in loans, financing and debentures (without considering exposure to derivatives) according to the Company's consolidated statement, 20.70% was indexed to the US dollar and 8.02% was indexed to other currencies. The following sensitivity analysis presents an estimated impact in the case of variations of 25% (scenario II) and 50% (scenario III) in the exchange rates observed on December 31, 2023:

| Operation | Currency | Indicator | Quotation | Exposure (Balance/ Notional) | Probable Scenario | Scenario Impact (II) | Scenario Impact (III) |
|--|------------|--------------------|-----------|------------------------------------|----------------------|-------------------------|-----------------------|
| Debt in Dollar Swap Active Point in Dollar | Dollar(US) | Increase in Dollar | 4.8413 | (9,505) 9,253 | (9,612) 9,358 | (1,441) 1,404 | (2,885) 2,807 |
| Net Exposure | | | | (252) | (254) | (37) | (78) |
| Euro Swap Debt Active Point in Euro | Euro(€) | Increase in Euro | 5.3516 | (1,676) 1,698 | (1,703) 1,726 | (256) 260 | (511) 517 |
| Net Exposure | | | | 22 | 23 | 4 | 6 |
| Debt in Yen Swap Active Point in Yen | Yen(JPY) | Increase in Yen | 0.0342 | (2,012) 2,034 | (2,067) 2,088 | (310) 314 | (619) 626 |
| Net Exposure | | | | 22 | 21 | 4 | 7 |

4.3 Description of main market risks

b) Interest rate and price index risk

As of December 31, 2023, of the total gross amount of R\$45,883 million in loans, financing and debentures (without considering exposure to derivatives) according to the Company's consolidated financial statement, 31.69% was indexed to the CDI; 36.47% to the IPCA; 26.04% at pre-fixed rates; 0.02% to the Selic; 2.73% to the SOFR and 3.05% to the TJLP, after swap strategies were implemented.

As of December 31, 2023, the Company held total short-term investments of R\$1,254 million, R\$268 million of which were in exclusive funds and R\$985 million in other assets with income linked to the CDI. As a result, in the event of high interest rates and price indexes that may generate liquidity restrictions for the Company or that negatively affect its financial situation and/or its ability to pay, the Company's results, as well as its ability to pay its obligations, may be negatively affected.

| Financial Assets | | | | | | | |
|------------------------------------|-------|-------------------|--------|----------|---------|-------|-------|
| Financial investments in CDI | CDI | Decrease in CDI | 11.65% | 7,708 | 741 | (78) | (191) |
| Financial Liabilities | | | | | | | |
| Loans, Financing and | | | | | | | |
| Debts in CDI | CDI | Increase in CDI | 11.65% | (14,650) | (1,891) | (284) | (567) |
| Dollar x CDI Swaps (Passive Point) | CDI | Increase in CDI | 11.65% | (13,250) | (1,656) | (249) | (495) |
| IPCA debt | IPCA | Increase in IPCA | 4.68% | (16,945) | (1,521) | (109) | (216) |
| Swaps IPCA x CDI (Active Point) | IPCA | Increase in IPCA | 4.68% | 158 | 15 | 1 | 2 |
| Passive Point Swap in IPCA | IPCA | Increase in IPCA | 4.68% | (1,095) | (93) | (7) | (14) |
| Debt in SOFR | SOFR | High SOFR | 5.35% | (1,259) | (80) | (9) | (18) |
| Swaps SOFR x CDI (Active Point) | SOFR | High SOFR | 5.35% | 1,279 | 94 | 10 | 22 |
| Debt in SELIC | SELIC | Increase in SELIC | 11.65% | (10) | (1) | - | - |
| Debt in TJLP | TJLP | Increase in TJLP | 6.53% | (1,475) | (125) | (14) | (29) |

c) Energy price risk

Businesses involved in energy generation and commercialization in the free energy market are subject to market risk associated with a variation in energy prices, which may negatively impact their operating results and financial conditions.

In hydroelectric generators comprising the Energy Reallocation Mechanism ("MRE"), exposure to PLD occurs in cases involving the unavailability of plants above the reference level whenever the total generation of the MRE is less than the physical guarantee provided under this mechanism (GSF).

For commercialization business, since contracts for the purchase and sale of electricity are signed with several counterparties over the short and long term, the commercialization company is exposed to both variations in the PLD and long-term prices in order to meet these commitments.

In the case of consolidated results, considering a hypothetical scenario involving variation in the PLD of R\$100/MWh (limited to the floor PLD) and variation in the GSF by 1 percentage point, the annual negative impact on the Company's energy balance would total R\$10 million in 12 months.

4.4 Relevant non-confidential processes

4.4 - Describe the judicial, administrative or arbitration proceedings to which the issuer or its subsidiaries are a party, distinguishing between labor, tax, civil, environmental and other proceedings that: (i) are not subject to secrecy, and (ii) are relevant to the business of the issuer or its subsidiaries

For the purposes of this item 4.4, processes were considered individually relevant in which the Company and its subsidiaries appear as a party and that (i) may significantly impact the Company's equity or business, or (ii) may individually negatively impact the Company's image.

CIVIL PROCEEDINGS

Neoenergia Brasília

| Proceeding 0039534-66.2016.8.07.0018 | |
|--|---|
| a. Court | 8th Civil Panel of the Court of Justice of the Federal District and Territories |
| b. Level | Appeal |
| c. Date established | 08.11.2016 |
| d. Parties to the proceedings | Plaintiff: Thiago Ribeiro Da Silva Sovano Defendant: Neoenergia Distribuição Brasília S.A.; Federal District. |
| e. Amounts, assets or rights involved | Class action lawsuit aimed at granting a jurisdictional provision that obligates defendants to refrain from including the Tax on the Circulation of Goods and Services - ICMS levied on the Tariff for Distribution System Usage - TUSD and the Tariff for Transmission System Usage - TUST in invoices issued to consumers of electricity supply services. Updated contingency amount: 313,342,282.95, on 12/31/2023. |
| f. Key facts | 11/08/2016 - Distributed to the office of the notary public 11/28/2016 - Judgment without merit - dismissal of the lawsuit for rejection of initial petition 12/09/2016 - Appeal filed by plaintiff 12/09/2016 - Ruling issued rejecting use of court providing retraction 01/30/2017 Citation and summoning of the Concessionaire 02/06/2017 - Counterarguments to the appeal filed by the Concessionaire 02/16/2017 - Counterarguments to the appeal filed by the Federal District 03/27/2018 - Records suspended up until conclusion of the judgment on the merits of Special Appeal No. 163.020-RS, by the Superior Court of Justice 12/31/2023 - Records suspended |
| g. Summary of decisions on merits rendered | Ruling: The initial petition is dismissed and I hereby dismiss these proceedings, without providing a resolution on their merits. |
| h. Stage of proceedings | Awaiting judgment of Special Appeal No. 163.020-RS. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for which proceedings are considered relevant | Relevant amount involved |
| k. Analysis of the impact in case of unfavorable ruling | The provided contingency totals R\$313,342,282.95, as of 12/31/2023. |

Neoenergia Pernambuco

| Proceedings 0138543-20.2009.8.17.0001 | |
|---------------------------------------|--|
| a. Court | 4th Chamber of Public Law of the Court of Justice of the State of Pernambuco |

4.4 Relevant non-confidential processes

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|---------------------------------------|---|
| b. Level | Appeal |
| c. Date established | 09.11.2009 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office for the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO - Companhia Energética de Pernambuco, João Batista Meira Braga, Aníbal Alves de Moura Filho, Paulo Tadeu Clemente Vasconcellos, Cláudio José da Silva, Maria Aureci Moura dos Santos, João Gustavo Godoy Ferraz and Cláudia Luiz de Freitas |
| e. Amounts, assets or rights involved | Public Civil Proceedings in which the Public Prosecutor alleges that the Technical, Administrative and Financial Cooperation Agreement signed between NEOENERGIA PERNAMBUCO and the Social Defense Secretariat of Pernambuco - SDS violates the principle of legality, as it has not been submitted to the State Attorney's Office, as provided for in art. 3, XV of State Complementary Law No. 2/90, in addition to contravening provisions of state financial legislation, as well as violating the principles of impersonality and morality, since in execution of the agreement, priority was given to actions aimed at repressing crimes that compromised the interests of NEOENERGIA PERNAMBUCO, to the detriment of other crimes against the government and public services. Finally, records pointed to the illicit enrichment of those involved, since the value of the agreement was issued by NEOENERGIA PERNAMBUCO through nominal checks issued to itself and not on behalf of the State of Pernambuco. For this reason, the Public Prosecutor is requesting annulment of the Technical, Administrative and Financial Cooperation Agreement, in addition to the imposition of a civil fine on NEOENERGIA PERNAMBUCO and compensation for non-pecuniary damages suffered by the State of Pernambuco. Initial claim amount: R\$ 5,000,000.00 as non-pecuniary losses. |
| f. Key facts | <p>Proceedings were dismissed on 10.18.13.</p> <p>The Public Prosecutor's Office filed an appeal and NEOENERGIA PERNAMBUCO presented counterarguments.</p> <p>On 07.13.2018, the Attorney General's Office presented an opinion in order to grant the appeal filed by the Public Prosecutor's Office.</p> <p>On 11.12.2018 records were sent to the Rapporteur's office, and the appeal from the Public Prosecutor's Office is expected to be included in the agenda for judgment starting on this date.</p> <p>On 12.12.2019 records were redistributed to the 2nd Special Chamber of Public Law.</p> <p>On 03.16.20, the appeal from the Public Prosecutor's Office was dismissed.</p> <p>On 12.15.20, the Public Prosecutor's Office filed a motion for clarification, with infringing effects, in light of the judgment that dismissed the Appeal.</p> |

4.4 Relevant non-confidential processes

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| | <p>On 02.03.21, NEOENERGIA PERNAMBUCO presented counterarguments to the motion for clarification. On 08/18/21, a judgment was rendered that, through unanimous vote, dismissed the opposing motions.</p> <p>On 12.03.21, the Public Prosecutor's Office filed a special appeal against the ruling that dismissed the appeal, maintaining dismissal of misconduct proceedings</p> <p>On 06.07.22, NEOENERGIA PERNAMBUCO PRESENTED counterarguments to the Special Appeal.</p> <p>On 11.28.22, the special appeal filed by the MP/PE was ruled inadmissible.</p> <p>On 03.03.23, the MP/PE filed an interlocutory appeal as part of a special appeal.</p> <p>On 03.28.23, CELPE presented counterarguments to the appeal as part of a special appeal. Finalized for trial effective on the date in question.</p> |
| g. Summary of decisions regarding merits presented | <p>Proceedings were dismissed on 10.18.13.</p> <p>On 03.16.20, the appeal filed by the MPPE was dismissed, due to a lack of proof of intent or gross negligence, and classification of a wrongful act.</p> <p>On 11.28.22, a decision was issued that dismissed the MPPE's Special Appeal based on art. 1.030, V, of the CPC.</p> |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for which proceedings are considered relevant considered relevant | Public Civil Proceedings. |
| k. Analysis of the impact in case of unfavorable ruling | The provided contingency totals R\$ 27,797,109.53 as of 12/31/2023. |

| Proceedings 0004979-76.2008.8.17.0001 | |
|---------------------------------------|---|
| a. Court | 12th Civil Court of Recife/PE |
| b. Level | Appeal |
| c. Date established | 03.20.2008 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO - Companhia Energética de Pernambuco |
| e. Amounts, assets or rights involved | <p>Public civil proceedings in which the MPE is questioning the illegality of technical measurement reports with IPEM/INMETRO header, produced by NEOENERGIA PERNAMBUCO, from 1999 to 2005. The MPE purports that the CELP, as a public service concessionaire, when preparing the technical measurement reports on users' energy meters, illicitly uses with the intention of misleading them, the names of IPEM/PE and INMETRO making it seem that the reports were prepared by the official metrology agencies, when, in fact, they were produced by employees at NEOENERGIA PERNAMBUCO.</p> <p>Updated contingency amount: R\$ Contingency amount</p> |

4.4 Relevant non-confidential processes

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| | updated: R\$338,547.66 on 12.31.2023. |
| f. Key facts | <p>01.29.2014: judgment rendered that upheld the claims made, to declare technical inspection reports carried out exclusively by NEOENERGIA PERNAMBUCO, bearing the acronyms of IPEM/INMETRO, during the period of validity of the contracts signed between 1999 and 2005 null and void; to require that NEOENERGIA PERNAMBUCO indemnify the plaintiff for the immaterial damages it imposed on the community due to the acts it practiced; conviction, additionally, for an obligation to repair the material damages individually determined, in all cases in which the fraudulent measurement did not reflect the reality of consumption at the consumer unit, also condemning the Company to providing payment of procedural costs and judicial fee.</p> <p>02.19.2014: opposing motion for clarification.</p> <p>07.03.2014: motion for clarification not accepted.</p> <p>04.25.2014: appeal filed.</p> <p>04.11.2016: judgment was rendered dismissing the Appeal made by NEOENERGIA PERNAMBUCO and, therefore, maintaining the conviction of payment of collective non-pecuniary damages.</p> <p>06.09.2016: filing of a Special Appeal by NEOENERGIA PERNAMBUCO, which was inadmissible.</p> <p>05.11.2018: Special Appeal pending judgment.</p> <p>04.23.2020: The Special Appeal from NEOENERGIA PERNAMBUCO was granted to determine its reassignment as Special Appeal No. 1871638.</p> <p>03.09.2022: A decision was rendered that is part of the special appeal filed by NEOENERGIA PERNAMBUCO and, in the part recognized, dismisses it.</p> <p>04.01.2022: An interlocutory appeal was filed by NEOENERGIA PERNAMBUCO.</p> <p>05.17.2022: The Interlocutory Appeal was challenged by the MPPE.</p> <p>05/18/2022: Records concluded for a decision from Minister Sérgio Kukina.</p> <p>08.24.2023: Trial Internal Interlocutory Appeal denied.</p> <p>08.31.2023: Motion for Clarification on the decision that denied the Interlocutory Appeal submitted by NeoPE.</p> <p>09.14.2023: Counterarguments for the Motion for Statement proposed by the MPPE submitted.</p> <p>09.27.2023: I hereby conclude proceedings for judgment by Minister Sérgio Kukina.</p> |
| g. Summary of decisions on merits rendered | <p>On 01.29.14 claims were upheld to declare technical inspection reports carried out exclusively by NEOENERGIA PERNAMBUCO, with the seal of IPEM/INMETRO, during the term of the contracts signed between 1999 and 2005 null and void.</p> <p>On April 11, 2016, NEOENERGIA PERNAMBUCO's appeal was dismissed.</p> <p>On 03.09.2022, the special appeal from</p> |

4.4 Relevant non-confidential processes

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| | NEOENERGIA PERNAMBUCO was dismissed, as the court understands that a) the Court of origin analyzed the issues necessary to resolve the dispute; b) the statute of limitations had not elapsed; c) acquittal in the criminal sphere does not affect the case; d) there is no active legitimacy from the Public Prosecutor's Office. 08.24.2023: The Internal Interlocutory Appeal under the Special Appeal was dismissed in order to assert that a new examination of the factual and evident collected contained in the records is prohibited in a special appeal, |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 20093800027553-0 (0026725-92.2009.4.01.3800) | |
|--|--|
| a. Ruling | 3rd Court of the Judicial Section of Minas Gerais |
| b. Level | Trial |
| c. Date established | 04.19.2010 |
| d. Parties to the proceedings | Plaintiff: ADIC - Association for the Defense of Collective Interests Defendant: ANEEL, NEOENERGIA PERNAMBUCO and Others |
| e. Amounts, assets or rights involved | Proceedings filed by ADIC against ANEEL and electricity distributors seeking the return of all amounts paid by consumers due to the application of the incorrect calculation methodology for annual adjustment of tariffs. Updated contingency amount: R\$92,071.65, on 12/31/2023.. |
| f. Key facts | 09.13.2010: summons issued to NEOENERGIA PERNAMBUCO. 04.10.2013: suspension of proceedings determined. 04.05.2017: ruling extinguishing the process without judgment on merits (absence of legitimacy). 06.05.2018: Judgment issued rejecting the Motion for Declarations filed by ADIC, MPU and MPF. 10.31.2018: determined suspension of proceedings pending compliance with the order on this date issued under Proceedings 2009.38.00.027572-2 (26744-98.2009.4.01.3800). 09.05.2019: judgment rejecting motion for clarification. 10.01.2019: appeal filed by plaintiff. 10.25.2019: appeal filed by the DPU. 11.14.2019: appeal filed by the MPF. 06.30.2021: counterarguments presented by NEOENERGIA PERNAMBUCO and others. 07.01.2022: case file is being sent to TRF1. 08.27.2022: records were sent to the federal court of the 6th Region. 02.02.2023: Records distributed in the TRF 6th Region. 02.03.2023: Records concluded. 02.03.2023: A statement was presented by the MPF, in which it registered that up until the ACP's defendant was defined, pending in AI 0060141-34.2011.4.01.0000, the presentation of an Opinion and the judgment of appeals presented are not feasible. |
| g. Summary of decisions on merits rendered | On 04.05.2017, a judgment was rendered that dismissed |

4.4 Relevant non-confidential processes

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| | proceedings, without resolution of the merits, pursuant to art. 485, VI, of CPC/15, for concluding that during the course of the lawsuit there was a loss of interest in acting on the part of the plaintiff. Awaiting judgment of appeals filed. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Process 0017599-33.2002.8.17.0001 | |
|---------------------------------------|--|
| a. Ruling | 1st Civil Court of Recife/PE |
| b. Level | Trial |
| c. Date established | 09.13.2001 |
| d. Parties to the proceedings | Plaintiff: Federal Public Prosecutor's Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | This is a public civil lawsuit filed by the MPF against NEOENERGIA PERNAMBUCO, ANEEL and the Federal Government, in which it is alleged that NEOENERGIA PERNAMBUCO, despite governing of the matter through a provisional measure and resolutions from the Electricity Crisis Management Chamber, took measures for rationing in the State of Pernambuco in disagreement with relevant legislation, in a complete offense to the rights of energy consumers. Updated contingency amount: R\$0.00, on 12/31/2023. |
| f. Key facts | 04.09.2001: Distribution to the 9th Federal Court of Pernambuco. 13.09.2001: NEOENERGIA PERNAMBUCO was mentioned. 25.10.2001: A decision was issued removing the Federal Government and ANEEL from the dispute and determining the referral of the case to the State Court. 11.14.2001: The Federal Public Prosecutor's Office requests in records informing of filing of the interlocutory appeal, given the decision rendered that excluded the Federal Government and ANEEL from the dispute. 08.25.2018: I hereby finalized proceedings for filing. 02.08.2021: Records delivered to DIGITALIZAÇÃO SEEU as part of shipment. 11.11.2022 - Order issued for mere expedient summoning the parties and informing that proceedings will now proceed electronically. 04.13.2023 - Order from judge summoning the parties to express their opinion on the records scanned and migrated in the PJE. 05.09.2023 - NeoPE petition expressing consent to the migration of PJE. 06.13.2023 - Order from judge determining the return of case files |

4.4 Relevant non-confidential processes

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| | to the Secretariat to comply with the previous Order to implementing the administrative stages for the purpose of regularizing the records. |
| g. Summary of decisions on merits rendered | Interlocutory decision excluding the Federal Government and ANEEL from the dispute and determining referral of the case to the State Court. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0005771-26.2011.4.05.8300 (0044538-64.2011.4.01.3800) | |
|---|--|
| a. Court | 3 rd Federal Court of the Judicial Section of Minas Gerais |
| b. Level | Trial |
| c. Date established | 05.18.2011 |
| d. Parties to the proceedings | Plaintiff: Progressive Party State Directory for Pernambuco Defendants: NEOENERGIA PERNAMBUCO and ANEEL |
| e. Amounts, assets or rights involved | Public civil proceedings addressing alleged illegalities in the methodology used by ANEEL to define adjustments and replacement of energy tariffs. Contingency value: R\$15,374,150.56, updated on 12.31.2023. |
| f. Key facts | <p>04.25.2011: distributed action.</p> <p>05.18.2011: summons issued to NEOENERGIA PERNAMBUCO.</p> <p>06.20.2011: rejection of jurisdiction for the 3rd Federal Court of Minas Gerais, as well as recognition of the connection between this demand and public civil proceedings No. 2009.38.00.027533-0.</p> <p>05.02.2017: NEOENERGIA PERNAMBUCO petition requesting that the □ case be dismissed, for the same reasons as the other ACP, according to the judgment provided on pages 1.212 of the other ACP.</p> <p>08.10.2017: request made by ABC Energia was granted, admitting it into dispute as assistant to the plaintiff.</p> <p>26.04.2018: Interlocutory Appeal from NEOENERGIA PERNAMBUCO requesting termination of the process, recognizing the illegitimacy of the Progressive Party and the unreasonable entry of ABC ENERGIA into the dispute.</p> <p>08.06.2021: the Federal Attorney General's Office requested rectification of the PJE system, so that the Federal Government is excluded from acting as defendant in the dispute, as well as requesting that its judicial representative body not be summoned under procedural acts of the case.</p> <p>11.09.2021: Order issued by Minister Aussete Magalhães for the parties to justify, if Public Civil Proceedings</p> <p>2009.38.00.027533-0, pending before the 3rd Federal Court of the Judicial Section of Minas Gerais, has already been ruled upon; and if they still had interest in judgment of the interlocutory appeal filed by</p> |

4.4 Relevant non-confidential processes

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| | <p>NEOENERGIA PERNAMBUCO.</p> <p>11.17.2021: The parties have expressed interest in continuation of the judgment of internal interlocutory appeal from NEOENERGIA PERNAMBUCO</p> <p>11.18.2021: Records were finalized for trial.</p> <p>01.25.2022: A decision was issued that rejected the request for moving forward of the appeal relief requested under the Interlocutory Appeal filed by NEOENERGIA PERNAMBUCO against the decision that granted ABC Energia's performance as assistant to the PP directory, thereby judging the preliminary dismissal of the case by active legitimacy raised by NEOENERGIA PERNAMBUCO to be impaired.</p> <p>02.18.2022: The PP presented counterarguments to the interlocutory appeal.</p> <p>03.04.2022: Records for interlocutory appeal finalized for decision.</p> <p>11.11.2022: A decision was rendered that upheld the interlocutory appeal filed by NEOENERGIA PERNAMBUCO to reconsider the decision that had partially granted the special appeal made by the Progressive Party's Directory.</p> <p>12.05.2022: The Progressive Party filed an interlocutory appeal given the above decision.</p> <p>12.06.2022: Order published that summoned NEOENERGIA PERNAMBUCO to present counterarguments to the internal appeal from the Progressive Party.</p> <p>On 02.07.23, CELPE presented a response to the internal appeal.</p> <p>On 03.17.23, judgment dismissing the internal appeal from the Progressive Party.</p> <p>On 28.3.23, the Progressive Party filed motion for clarification. On 04.10.23, CELPE's response to the motion for clarification.</p> <p>On 04.18.23, Included in the judgment agenda for the Ordinary Session of the SECOND PANEL of 05/02/2023.</p> <p>On 05.09.2023, the Panel unanimously rejected the motion for clarification, pursuant to the vote from the Honorable Minister-Rapporteur On 05.17.2023, Certificate of publication of judgment.</p> <p>On 06.14.2023, Final and unappealable certificate issued for decision.</p> |
| g. Summary of decisions on merits rendered | <p>On 11.11.22, NEOENERGIA PERNAMBUCO's internal appeal was granted to reconsider the decision that had partially granted the special appeal from the Progressive Party's State Directory. As a result, the understanding remained that the Progressive Party's Directory would not hold legitimacy to file the demand.</p> <p>On 05.09.2023, the Panel unanimously rejected the motion for clarification, pursuant to the vote from the Honorable Minister-Rapporteur.</p> |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |

4.4 Relevant non-confidential processes

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| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |
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| Proceedings 0000591-83.2012.4.05.8303 | |
|---------------------------------------|---|
| a. Ruling | 38th Federal Court of the Judicial Section of Pernambuco |
| b. Level | Trial |
| c. Date established | 03.14.2013 |
| d. Parties to the proceedings | Plaintiff: FUNAI Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Public civil proceedings filed as a result of damages suffered by the Pankaiwka indigenous community due to the power outage caused by NEOENERGIA PERNAMBUCO. Updated contingency amount: R\$17,888.25, on 12/31/2023. |
| f. Key facts | 01.08.2013: proceedings filed 03.14.2013: summons issued to NEOENERGIA PERNAMBUCO. 05.02.2013: injunction was granted determining that NEOENERGIA PERNAMBUCO implement an electrification project in the village, with the installation of individual meters in each consumer unit, under penalty of a daily fine of R\$5,000.00. 03.15.2013: interlocutory appeal filed by NEOENERGIA PERNAMBUCO. 01.04.2013: filing of defense. 03.23.2015: publication of a judgment that upheld claims, in order to confirm the injunction, as well as to order NEOENERGIA PERNAMBUCO to pay compensation for collective pain and suffering in the amount of R\$70,000.00 and collective pecuniary loss in the amount of R\$129,429.60. 04.07.2015: appeal filed by NEOENERGIA PERNAMBUCO. 12.31.2018: awaiting judgment of the Appeal. 10.28.2020: Records were sent to the Division of the 3rd Panel. 11.19.2020: ED pending judgment. Records of the office of the federal judge Cid Marconi Gurgel de Souza received. 11.24.2020: Process forwarded for scanning to PJE. Not yet completed. 04.26.2021: scanning completed and records completed for judgments of motion for clarification since that date. 07.27.2021: special appeal filed by NEOENERGIA PERNAMBUCO. 09.09.2021: counterarguments presented by FUNAI. 05.27.2022: Motion for special appeal rejected on 05/27/2022. 09.12.2022: Final and unappealable judgment handed down. 12.12.2022: Start of sentence compliance procedure. 10.02.2023: Decision determining compliance with obligation |

4.4 Relevant non-confidential processes

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| | to act on the part of NeoPE. 11.10.2023: Order granting a delay period to prove <input type="checkbox"/> compliance with obligation. |
| g. Summary of decisions on merits rendered | Appellate decision on internal interlocutory appeal not provided, due to the absence of an affront to the legal provision. Precedent 182/STJ, through which the partial challenge of the judgment is not allowed, invoked. Final and unappealable decision and start of sentence compliance procedure. |
| h. Stage of proceedings | Enforcement Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Payment of indemnities established by the Court. |

| Proceedings 0010753-58.2006.8.17.0001 | |
|---------------------------------------|---|
| a. Ruling | 13th Civil Court of Recife/PE |
| b. Level | Appeal |
| c. Date established | 10.05.2009 |
| d. Parties to the proceedings | Plaintiff: ANDEC Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Public civil proceedings filed by ANDEC, against the Company, where it is required that the Concessionaire be ordered to provide a refund to consumers for amounts overpaid during the period between 02/27/1986 and 11/27/1986, due to an alleged lawful adjustment imposed by DNAEE Ordinances 038/1986 and 045/1986. Updated contingency amount: R\$60,992.34, on 12/31/2023. (Invoices not included in records, and amount must be determined when the judgment is settled). |
| f. Key facts | 10.05.2009: proceedings filed 10.23.2009: challenge presented. 01.12.2016: judgment rendered partially upholding the request made by the plaintiff's association in order to declare the nullity of DNAEE Ordinances 38/86 and 45/86 and, as a result, the illegality of the increase at a percentage of 20% (twenty percent) in electricity tariffs, in the period between March and November 1986 among consumers of the industrial class of the State of PERNAMBUCO, requiring that NEOENERGIA PERNAMBUCO to refund amounts unduly paid by them, in relation to this period, amounts updated, under the ENCOGE table, from the respective disbursements to their effective return, more default interest of 6% per year, as of the summons date. 01.27.2016: Appeal filed by NEOENERGIA PERNAMBUCO. 12.31.2018: Appeal pending trial. In 2020: no relevant procedural activity. |

4.4 Relevant non-confidential processes

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| | 2021: Records remain finalized for appellate judgment. 11.03.2022: Appeal dismissed. 11.28.2022: Special Appeal Filed. 07.06.2023: Special Appeal ruled Inadmissible. |
| g. Summary of decisions on merits rendered | Appellate Decision dismissed the Company's appeal, on the grounds that art. 5 of Federal Law 7.345/1985 and art. 82, IV, of the CDC leaves no room for doubt that the plaintiff's association holds the legitimacy to propose public or collective action in the protection of homogeneous individual interests and rights, as well as that any individual or legal entity that acquires or uses products and services is a final consumer, according to the exegesis of art. 2 of the CDC. Awaiting judgment of the Special Appeal. Special Appeal denied follow-up regarding non-compliance with the extrinsic requirement of appeal admissibility. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |

| Proceedings 0010500-70.2006.8.17.0001 | |
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| a. Court | 13th Civil Court of Recife/PE |
| b. Level | Appeal |
| c. Date established | 10.05.2009 |
| d. Parties to the proceedings | Plaintiff: ANDEC Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Public civil proceedings filed questioning by ANDEC, against the Company, requiring that the Concessionaire to refund to consumers the amounts overpaid in the period between 02.27.1986 and 11.27.1986, due to alleged unlawful adjustments imposed by DNAEE Ordinances 038/1986 and 045/1986. Updated contingency amount: R\$60,992.34, on 12.31.2023. |
| f. Key facts | 10.05.2009: proceedings filed 10.23.2009: challenge presented. 01.12.2016: judgment rendered partially upholding the request made by the plaintiff's association in order to declare the nullity of DNAEE Ordinances 38/86 and 45/86 and, as a result, the illegality of the increase at a percentage of 20% (twenty percent) in electricity tariffs, in the period between March and November 1986 among consumers of the industrial class of the State of PERNAMBUCO, requiring that NEOENERGIA PERNAMBUCO to refund amounts unduly paid by them, in relation to this period, amounts updated, |

4.4 Relevant non-confidential processes

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| | <p>under the ENCOGE table, from the respective disbursements to their effective return, more default interest of 6% per year, as of the summons date.</p> <p>01.27.2016: Appeal filed by NEOENERGIA PERNAMBUCO.</p> <p>12.31.2018: Appeal pending trial.</p> <p>11.27.2020: Records concluded for judgment of Appeal.</p> <p>2021: Records concluded for appellate judgment.</p> <p>11.23.2021: progress in inclusion of the case in the judgment agenda, but there has been no publication of its content; it is therefore not possible to predict when judgment will be made.</p> <p>05.10.2022: special appeal filed against ruling that dismissed NEOPE's appeal.</p> <p>10.10.2020: awaiting conclusion on special appeal.</p> <p>12.22.2022: Opening of examination to the defendant.</p> <p>10.10.2023: Special Appeal not admitted.</p> <p>11.22.2023: Delivery of shipment/examination - Proceedings Scanning</p> |
| g. Summary of decisions on merits rendered | <p>Judgment dismissed appeal, under the terms that, as far as industrial, commercial or rural consumers are concerned, I understand that the increase in the electricity tariff established by DNAEE Ordinances 38/86 and 45/86 is illegal since it does not respect the □ freezing prices instituted during the term of the Cruzado Plan. The refund to industrial consumers affected by the undue increase in the electricity tariff is therefore possible, recognizing the right to repeat these refunds is a necessary measure. Awaiting judgment of Special Appeal filed by Neoenergia Pernambuco.</p> <p>Special Appeal denied follow-up regarding non-compliance with the extrinsic requirement of appeal admissibility.</p> |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0042972-46.2014.8.17.0001 | |
|---------------------------------------|--|
| a. Ruling | 29th Civil Court of Recife/PE |
| b. Level | Trial |
| c. Date established | 06.19.2014 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | These are public civil proceedings for reparation for collective non-pecuniary damages to each affected Pernambuco consumer, in addition to a fine, for non-compliance with the limits of DEC/FEC, between the years 2014 to 2017. |

4.4 Relevant non-confidential processes

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| | Updated contingency amount: R\$31,313.60, updated on 12.31.2023. |
| f. Key facts | <p>06.19.2014: Summons.</p> <p>06.19.2014: moving forward of the effects of the relief claimed in proceedings to determine that the defendant: 1- be compelled to observe the parameters provided for under the Resolution for the quadrennium 20142017, with regards to DEC and FEC, for all sets of consumer units, in order to provide public electricity supply services in the State of Pernambuco in a continuous and adequate manner; 2 - present in court, annually, within 15 (fifteen) days, counted from disclosure of the indexes measured by ANEEL, proof of compliance with the limits imposed, under penalty of, after such period, if there is no proven compliance with the injunction, incurring a daily fine in the amount of R\$1,000,000.00.</p> <p>07.14.2014: Opposing Motion for Clarification from Public Prosecutor's Office.</p> <p>07.23.2014: Interlocutory appeal filed by NEOENERGIA PERNAMBUCO.</p> <p>07.29.2014: Challenge filed.</p> <p>08.06.2014: Suspensive effect for interlocutory appeal denied.</p> <p>08.18.2014: Request for Reconsideration under Interlocutory Appeal.</p> <p>08.25.2014: Statement for Motion for Clarification.</p> <p>09.15.2014: Counterarguments to Interlocutory Appeal.</p> <p>11.27.2014: Filing of petition by ANEEL under records of the Interlocutory Appeal.</p> <p>01.14.2015: Decision confirming effects of interlocutory relief.</p> <p>01.19.2015: Motion for clarification filed by NEOENERGIA PERNAMBUCO.</p> <p>09.08.2015: The 4th Panel of the Federal Regional Court of the 5th Region, unanimously recognized that ANEEL has no legal interest in the dispute, but rather only institutional interest and thereby removed the jurisdiction of the Federal Court for the case.</p> <p>09.25.2015: Opposing Motion for Clarification.</p> <p>12.07.2015: Special Appeal Filed.</p> <p>04.13.2016: Decision upholding Special Appeal.</p> <p>05.11.2017: The 4th Civil Chamber of the Court of Justice of Pernambuco revoked injunction.</p> <p>07.18.2017: NEOENERGIA PERNAMBUCO petitioned during original proceedings, notifying the judgment that occurred during the Interlocutory Appeal, joining precedent at the TJRJ, and reiterating the terms of the Challenge.</p> <p>08.03.2018. Judgment rendered dismissing</p> |

4.4 Relevant non-confidential processes

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| | <p>claims.</p> <p>05.02.2019: A judgment was issued that dismissed the appeal filed by the Public Prosecutor's Office.</p> <p>07.19.2019: Motion for clarification filed by the Public Prosecutor's Office.</p> <p>08.16.2019: Response to the motion for clarification of the Public Prosecutor's Office submitted.</p> <p>09.23.2019: Appellate decision dismissing the motion for clarification filed by the Public Prosecutor's Office.</p> <p>11.14.2019: Special and exceptional appeal filed by the Public Prosecutor's Office.</p> <p>02.17.2021: NEOENERGIA PERNAMBUCO presented counterarguments to the Special and Exceptional Appeals.</p> <p>09.13.2021: A decision was rendered that dismissed the special and exceptional appeals filed by the MPPE.</p> <p>04.07.2022: Interlocutory Appeal filed under Special and Exceptional Appeals by the MPPE.</p> <p>05.09.2022: NEOENERGIA PERNAMBUCO presented counterarguments to Interlocutory motion under Special and Exceptional Appeals.</p> <p>11.16.2023: Special Appeal filed by the MPPE denied.</p> |
| g. Summary of decisions on merits rendered | <p>In the trial courts, the MPPE's requests were judged inadmissible. The appeal from the MPPE was not granted, since there was no collective non-pecuniary loss that gives rise to indemnity compensation by NEOENERGIA PERNAMBUCO. On 09.13.21, the special and exceptional appeals filed by the MPPE were declared inadmissible.</p> <p>On November 16, 2023, the decision under the instrument Special Appeal understood that Minister Maria Thereza de Assis does not belong to the STJ, even for the purpose of pre-questioning, to examine in the special manner the alleged violation of a constitutional provision or principle, under penalty of usurpation of the jurisdiction of the Federal Supreme Court.</p> |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |

| Proceedings 0085855-42.2013.8.17.0001 | |
|---------------------------------------|--|
| a. Ruling | 29th Civil Court of Recife/PE |
| b. Level | Trial courts |
| c. Date established | 10.25.2013 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | These are public civil proceedings serving a preventive and inhibitory purpose, aiming to guarantee the safety of the population of Pernambuco against |

4.4 Relevant non-confidential processes

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| | <p>the risks arising from a lack of management of the electrical system under the responsibility of Neoenergia Pernambuco; 2. the MPPE establishes as proof in the case the alleged administrative proceedings of ARPE No. 006/12- CEE and No. 013/12- CEE.</p> <p>Updated contingency amount: R\$159,499.56 on 12.31.2023.</p> |
| f. Key facts | <p>10.25.2013: Injunction granted.</p> <p>11.15.2013: Challenge.</p> <p>01.23.2014: Response presented by the MP.</p> <p>03.31.2014: Attached to work plan.</p> <p>07.09.2015: ANEEL's statement.</p> <p>07.27.2015: Petition from MP in relation to the manifestation.</p> <p>22.08.2016: Neoenergia Pernambuco's petition regarding documents presented by the MPE, representation of federal deputy Eduardo da Fonte and public claims made before the Pernambuco state prosecutor.</p> <p>01.12.2017: ARPE's statement arguing for the attachment a full copy of the notice of infraction No. 0005/2014-ARPE- SFE - Punitive Administrative Proceedings No. 006/14-CEE-ARPE to court records, noting that such proceedings were finalized at the state regulatory agency and forwarded to ANEEL for a final administrative decision.</p> <p>01.04.2018: manifestation from ANEEL, which, in turn, informed that the results plan at Neoenergia Pernambuco was the subject of proceedings no. 48500.000207/2015-64, which contains reports delivered by the concessionaire and the evaluations carried out by the experts from the referred to regulatory agency.</p> <p>03.08.2018: petition from the MPPE regarding manifestations of ARPE and ANEEL requesting the complete validity of requests made by the MPPE.</p> <p>06.11.2019: order published granting the parties a period to express their opinion on the request for remaining evidence in addition to that contained in records, and the need to produce them must be justified.</p> <p>07.10.2019: petition filed by NEOENERGIA PERNAMBUCO stating that it does not oppose advance judgment of the dispute.</p> <p>10.02.2019: petition filed by the Public Prosecutor's Office seeking advance judgment of the dispute since there is no further evidence to produce.</p> <p>10.02.2019: Proceedings concluded for judgment.</p> <p>06.02.2020: Judgment of dismissal.</p> <p>10.01.2020: Appeal from MP/PE.</p> <p>10.29.2020: Counterarguments to the Appeal filed by Neoenergia Pernambuco.</p> <p>12.03.2020: Remittance of the case to the TJPE.</p> <p>03.03.2021: Appeal filed by the MP/PE distributed under the supervision of Appellate Judge Itabira de Brito before the 3rd Civil Chamber of the TJPE.</p> <p>2022: Records finalized by rapporteur to date.</p> <p>2023: Process continues with delivery/examination for scanning.</p> |
| g. Summary of decisions on merits rendered | <p>Judgment of dismissal with analysis of current cases listed by the MP/PE under complaint for the purpose of characterizing the alleged negligence of the Company in the</p> |

4.4 Relevant non-confidential processes

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| | provision of public electricity distribution services, - recognizing the various positive initiatives undertaken by the Company, including those aimed at raising awareness among the general population regarding the safe use of the electricity network. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0022153-98.2008.8.17.0001 | |
|---------------------------------------|--|
| a. Court | 13th Civil Court of Recife/PE |
| b. Level | Appeal |
| c. Date established | 07.10.2008 |
| d. Parties to the proceedings | Plaintiff: ADECON - ASSOCIATION FOR THE DEFENSE OF CITIZENSHIP AND THE CONSUMER Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Proceedings filed against the practice of conditioning the connection or reconnection of a consumer unit to the payment of debts related to another consumer unit, registered under the same holder. Updated contingency amount: R\$83,656.74, on 12.31.2023. |
| f. Key facts | 07.10.2008: Summons. 06.16.2008: Injunction granted. 07.18.2008: Interlocutory appeal filed. 07.24.2008: Decision denying the suspensive effect of Interlocutory Appeal. 07.25.2008: Challenge presented. 12.01.2008: Response submitted. 02.17.2016: Judgment dismissed. 02.03.2016: ADECON's appeal. 04.25.2016: Counterarguments of NEOENERGIA PERNAMBUCO. 12.31.2018: No additional activity. 12.23.2020: Order determining redistribution of the case, without compensation, to the original civil chamber with prevention of access from original rapporteur, in view of the closure of the activities of the 2nd special civil chamber. 01.05.2021: Remittance to the civil board. 01.22.2021: I hereby conclude proceedings for the rapporteur. 01.22.2021: Redistribution of case file, with return to the rapporteur; 01.28.2021- Receiving of records at the rapporteur's office (judge Fernando Ferreira). |

4.4 Relevant non-confidential processes

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| | 29.09.2022 - Redistribution by removal. 09.29.2022 - Conclusion - Rapporteur. 12.19.2023: Remittance to the Civil Board to judge appeal filed by ADECON. |
| g. Summary of decisions on merits rendered | These Public Civil Proceedings were dismissed, with revocation of the injunction previously granted, on the grounds that in the event that connection or change of ownership of a property other than the one subject to debt is requested, it is not an obligation proposed by NEOENERGIA PERNAMBUCO, but rather a choice to continue or expand the services of the client that have been previously contracted with the defendant without incurring previous debts has no legal basis. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0010288-49.2006.8.17.0001 | |
|---------------------------------------|---|
| a. Court | 17th Civil Court of Recife/PE |
| b. Level | Trial |
| c. Date established | 06.21.2006 |
| d. Parties to the proceedings | Plaintiff: Brazilian Association of Water and Energy Consumers Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Lawsuit that intends to seek the nullity of Ordinances 38/86 and 45/86 of the DNAEE, as well as a ruling requiring that restitution be made to all energy consumers for period in which amounts paid in excess, as a result of the increase in the tariff instituted under such Ordinances. Updated contingency amount: R\$0.00, on 12.31.2023. |
| f. Key facts | 03.20.2006: proceedings filed 06.21.2006: summons. 07.19.2006: challenge presented. 06.02.2008: opinion from the Public Prosecutor's Office opining for the total validity of the suit. 05.22.2015: Judgment rendered that partially judged the request as admissible, declaring the nullity of Ordinances No. 038/86 and 045/86, and as a result of the illegality of the increase in the percentage of 20% in electricity tariffs, during the period between March and November 1986, of industrial consumers linked to the Brazilian Association of Water and Energy Consumers, the plaintiff, requesting that the defendant provided the corresponding refund, adjusted from the date of each undue payment up until the effective refund and |

4.4 Relevant non-confidential processes

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| | <p>more interest of 1% per month, counted from the summons date.</p> <p>06.08.2015: motion for clarification filed by NEOENERGIA PERNAMBUCO.</p> <p>12.21.2015: decision that received embargoes from NEOENERGIA PERNAMBUCO handed down.</p> <p>03.16.2016: counterarguments to the appeal.</p> <p>12.31.2018: Appeal pending trial.</p> <p>10.19.2020: Order informing of extinction of the operation of all special chambers of the appeal courts at the TJPE and determining return of the case to the Civil Judicial Board.</p> <p>10.20.2020: Case returned to original Rapporteur. Records concluded on 10.20.2020.</p> <p>2021: Records remain finalized for appellate judgment.</p> <p>10.24.2022: Receiving of records by the rapporteur.</p> <p>09.26.2023: Remittance - Scanning Sector - Civil</p> <p>11.12.2023: Remittance - Rapporteur</p> |
| g. Summary of decisions on merits rendered | Judgment Partially Granted. Receiving of the appeal with suspensive effects, on the grounds that the issue relating to the irregularity in the publication of the judgment was not the subject of the special appeal filed by the appellant, now subject to application of instrument. As a result, considering that the return effect of the appeals submitted to the special instance is limited to the appeal motives deduced therein (appeal of linked reasoning), at this judicial seat, the STJ is competent to hear such issue. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |

| Proceedings 0018495-62.2018.8.17.3090 | |
|---------------------------------------|---|
| a. Court | Public Treasury Court of the Judicial District of Paulista |
| b. Level | Trial |
| c. Date established | 06.19.2018 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of Pernambuco Defendant: NEOPE; Municipality of Paulista |
| e. Amounts, assets or rights involved | <p>Public Civil Proceedings, without preliminary injunction, filed by the Public Prosecutor's Office of Pernambuco against NEOPE and the Municipality of Paulista for the purpose of requiring Defendants to provide compensation due to environmental damages verified in the municipal territory, as determined in ICs No. 143 and 111, both of 2015.</p> <p>Updated contingency amount: R\$2,256.46 on 12.31.2023.</p> |

4.4 Relevant non-confidential processes

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| f. Key facts | <p>06.18.2018: proceedings filed</p> <p>10.10.2019: Challenge presented by the Company.</p> <p>02.03.2020: Response offered by the Public Prosecutor's Office for the State of Pernambuco.</p> <p>11.08.2021: Decision that declared default due to failure to present a defense by the Municipality.</p> <p>11.09.2021: Petition from the Public Prosecutor's Office of Pernambuco informing that they have no evidence to produce.</p> <p>05.09.2022: Petition from the Municipality of Paulista gathering administrative proceedings regarding environmental infractions that they claim the Company has committed.</p> <p>08.30.2022: Order determining examination by the MPPE in view of the documents attached by the Municipality.</p> <p>08.31.2022: Petition from the MPPE in response to the documents gathered, reiterating that it does not prove the lack of omission of the Municipality in environmental inspections.</p> <p>02.23.2023: Conclusions for the Cabinet</p> |
| g. Summary of decisions on merits rendered | There is still no decision handed down on the merits rendered. |
| h. Stage of proceedings | Evidence Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings addressing environmental inspections |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0000820-94.2011.8.17.0580 | |
|---------------------------------------|---|
| a. Court | Unified Court of the judicial district of Exu |
| b. Level | Trial |
| c. Date established | 11.28.2011 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office for the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | <p>These are PUBLIC CIVIL PROCEEDINGS filed by the Public Prosecutor's Office of Pernambuco. A lack of compliance on the part of NEOENERGIA PERNAMBUCO with electricity connection requests, especially in rural areas is alleged.</p> <p>Updated Contingency Amount: R\$59,121.65, on 12.31.2023.</p> |
| f. Key facts | <p>07.19.2019 - Summons issued to NEOENERGIA PERNAMBUCO.</p> <p>08.15.2019 - Challenge filed by NEOENERGIA PERNAMBUCO.</p> <p>12.20.2019 - Proceedings concluded.</p> <p>04.29.2021 - Judgment upholding proceedings, requiring that NEOENERGIA PERNAMBUCO proceed with the immediate fulfillment of pending electricity connection requests, as well as with an educational campaign for a period of six months, through local radios and pamphlets distributed at the company's headquarters in Exu/PE, guiding the population on how to request electricity connection, either by telephone or</p> |

4.4 Relevant non-confidential processes

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| | <p>in person. It also required that the company provide compensation for the collective non-pecuniary losses observed, which are established at R\$30,000.00 (thirty thousand reais) in favor of the State Consumer Fund. 06.16.2021 - Motion for Clarification by NEOENERGIA PERNAMBUCO.</p> <p>10.01.2021 - Judgment rejecting motion for clarification.</p> <p>12.14.2021 - Appeal by NEOENERGIA PERNAMBUCO.</p> <p>05.06.2022: Counterarguments from MP.</p> <p>05.06.2022 - Records sent to Court of Justice.</p> <p>10.05.2023: Records received Scanning of Proceedings - Scanning of Proceedings</p> <p>10.10.2023: Process imported into PJE</p> |
| g. Summary of decisions on merits rendered | Judgment upholding proceedings, requiring that NEOENERGIA PERNAMBUCO proceed with the immediate fulfillment of pending electricity connection requests, as well as with an educational campaign for a period of six months, through local radios and pamphlets distributed at the company's headquarters in Exu/PE, guiding the population on how to request electricity connection, either by telephone or It also required that the company provide compensation for the collective non-pecuniary losses. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0015970-08.2020.8.17.2001 | |
|---------------------------------------|--|
| a. Court | 3 rd Civil Court of the Capital - SECTION B |
| b. Level | Trial |
| c. Date established | 03.22.2020 |
| d. Parties to the proceedings | Plaintiff: Public Defender's Office of the State of Pernambuco Defendant: NEOPE |
| e. Amounts, assets or rights involved | Public civil proceedings with the objective of preventing NEOPE from cutting supply of electricity due to default among residential consumers in the state, as well as promoting reconnection of consumers that had their supply suspended, while the social isolation measures resulting from Covid-19 endure. Updated contingency amount: R\$0.00 on 12.31.2023. |
| f. Key facts | <p>A preliminary injunction was granted in order to determine "that the defendant refrain from suspending or interrupting the supply of electricity to residential consumers in the State of Pernambuco during the period of health emergency related to COVID -19; II - the obligation to act, in order to restore the supply of electricity to residential consumers in the State of Pernambuco that have suffered disconnection during this period due to default".</p> <p>NEOPE filed an Interlocutory Appeal given the decision granting preliminary injunction.</p> <p>Given regulation of the matter by ANEEL, NEOPE filed a petition requesting extinction of the claim for loss</p> |

4.4 Relevant non-confidential processes

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| | <p>supervening the subject of the case.</p> <p>NEOPE filed a defense and the magistrate issued a decision rejecting the request for dismissal of the case.</p> <p>DPPE filed a Response.</p> <p>Given the regulatory changes promoted in ANEEL Resolution No. 878/2020, NEOPE requested adjustment of the preliminary injunction rendered.</p> <p>After the TJPE dismissed the Interlocutory Appeal, NEOPE appealed to the Federal Supreme Court and obtained a suspension of the preliminary injunction.</p> <p>The MPPE attached a favorable opinion to the ACP. Subsequently, a judgment unfavorable to NEOPE was rendered.</p> <p>NEOPE filed a Motion for Clarification giving the ruling to remedy contradiction and material errors, especially regarding the conviction to pay loss of suit fees.</p> <p>On 01.18.2021, clarifications were rejected, and NEOPE filed an Appeal on 02.19.2021.</p> <p>DPPE filed Counterarguments to the Appeal on 04.08.2021 and records were sent to a higher court at the Office of the Appellate Judge Jovaldo Nunes Gomes.</p> <p>Order issued on 05.13.2022, summoning the parties to express their opinion on the loss of the subject of claim.</p> <p>Given the order, on 06.06.2022, NEOPE filed a <input type="checkbox"/> request for dismissal of the case without judgment on the merits due to the supervening loss of the subject of the case.</p> <p>On 06.13.2022, DPPE expressed its opinion, requesting maintenance of the judgment and claiming that there was no supervening loss of the subject of the case.</p> <p>On 07.05.2022, the MPPE attached a favorable opinion to the merits of NEOPE's Appeal.</p> <p>In 2023: No new progress made</p> |
| g. Summary of decisions on merits rendered | Judgment upheld the requests contained in this ACP in favor of DPPE, merely maintaining the effectiveness of the judicial command to certain cases previously listed by ANEEL in its regulations for the duration of the State of Emergency in Pernambuco. |
| h. Stage of proceedings | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable |

| Proceedings 0800145-45.2020.4.05.8310 | |
|---------------------------------------|---|
| a. Court | 28 FEDERAL COURT OF THE DISTRICT OF ARCOVERDE |
| b. Level | Trial |
| c. Date established | 04.06.2020 |

4.4 Relevant non-confidential processes

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| d. Parties to the proceedings | Plaintiff: Federal Public Defender's Office Defendant: NEOPE, CHESF AND FUNAI |
| e. Amounts, assets or rights involved | <p>Public civil proceedings filed against NEOENERGIA PERNAMBUO, CHESF and FUNAI with the objective of restoring the electricity supply in the Tuxá Indigenous village (ibimirim-pe), as well as suspending collection of currently existing debts and determining that a project be carried out to electrify the network that supplies the village.</p> <p>Updated contingency amount: R\$126,561.25 on 12.31.2023. .</p> |
| f. Key facts | <p>04.06.2020: proceedings filed</p> <p>04.22.2020: CHESF's statement on the request for provisional interlocutory relief.</p> <p>04.22.2020: Statement on the request for provisional relief filed by NEOPE.</p> <p>27.04.2020: Decision that merely granted a request to suspend collection of the past debt existing in the name of the representative of the Indigenous community, and NEOPE must refrain from registering the group with credit protection agencies.</p> <p>05.14.2020: Challenge presented by CHESF.</p> <p>05.21.2020: Challenge presented by NEOPE on this date.</p> <p>06.04.2020: NEOPE's petition demonstrating compliance with the decision granting a request for provisional relief.</p> <p>06.15.2020: Challenge presented by FUNAI.</p> <p>06.19.2020: Petition in which CHESF requires advance judgment of merits.</p> <p>07.13.2020: Response filed by the DPU.</p> <p>07.23.2020: Opinion from the Federal Public Prosecutor's Office.</p> <p>07.31.2020: Manifestation presented by NEOPE.</p> <p>08.25.2020: CHESF's petition informing of attachment of documents.</p> <p>11.05.2020: Challenge presented by the Federal Government.</p> <p>05.13.2021: Decision that determined removal of the Federal Government from the defendant's role in the dispute, as well as determining the production of testimonial evidence.</p> <p>05.21.2021: Motion for Clarification filed by NEOPE in view of the decision described above.</p> <p>05.28.2021: Decision that dismissed the Motion for Clarification filed by the Company.</p> <p>08.24.2021: Order of acknowledgment of the filing of an Interlocutory Appeal distributed under Proceedings No. 0807562-16.2021.4.05.0000.</p> <p>02.03.2022. Hearing for evidence and judgment designated for 04.19.2022.</p> <p>*Hearing canceled due to cyberattacks suffered by the Federal Court in Pernambuco in recent days. All procedural deadlines were suspended, including hearings.</p> <p>10.03.2022: Evidence and Judgment Hearing designated for 10.27.2022.</p> <p>10.10.2022: Neoenergia's petition requesting participation by videoconference.</p> <p>10.20.2022: Order granting Neoenergia's request to participate in the hearing by videoconference.</p> <p>10.27.2022: Agreement for evidence hearing in which it was</p> |

4.4 Relevant non-confidential processes

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| | <p>the following decision was rendered: "I hereby grant a period of 5 (five) days for FUNAI to present information regarding whether it will bring to the witnesses listed by the plaintiff to a hearing, regardless of any summons."</p> <p>11.07.2022: FUNAI's petition dismissing hearing for witnesses that did not appear at the evidence hearing.</p> <p>01.14.2023: Records for interlocutory appeal No. 0807562-16.2021.4.05.0000, which was dismissed, were received.</p> <p>02.14.2023: FUNAI added to proceedings information regarding Memorandum No.172/2020/CR-NE-I-FUNAI.</p> <p>02.03.2023: The MPF manifested itself requesting a new deadline for pronouncement.</p> <p>10.30.2023: The MPF expressed an opinion on the merits of the requests made by the DPU.</p> <p>11.14.2023: - Conclusion for judgment.</p> |
| g. Summary of decisions on merits rendered | No decision on merits |
| h. Stage of proceedings | Evidence Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |

| Proceedings 0017249-22.2023.8.17.2810 | |
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| a. Court | 4th CIVIL COURT OF THE JUDICIAL DISTRICT OF JABOATÃO DOS GUARARAPES |
| b. Level | Trial |
| c. Date established | 03.30.2023 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office for Pernambuco (2nd Prosecutor's Office for the Defense of Citizenship of Jaboatão dos Guararapes) Defendant: Neoenergia Pernambuco |
| e. Amounts, assets or rights involved | <p>Public civil proceedings with a preliminary injunction filed against NEOENERGIA PERNAMBUCO, based on the Public Civil Inquiry initiated by Ordinance No. 009/2017, on 03/17/2017 of the 2nd Prosecutor's Office of the MPPE in Jaboatão dos Guararapes/PE, in order to investigate irregularities practiced by the Concessionaire regarding inspections in several residences of consumers in the region.</p> <p>Updated contingency amount: R\$4,811,809.71 in 12.31.2023.</p> |
| f. Key facts | <p>03.30.2023: proceedings filed</p> <p>04.24.2023: Preliminary Injunction Granted</p> <p>07.13.2023: Appeal Interlocutory Appeal filed against Injunction to the Court of Justice of Pernambuco.</p> <p>07.13.2023: Challenge presented by NEOPE.</p> <p>09.27.2023: Response presented by the MPPE.</p> <p>09.28.2023: Judgment of the Interlocutory Appeal concluded for judgment.</p> <p>No relevant new developments since that date.</p> |
| g. Summary of decisions on merits rendered | No decision on merits |
| h. Stage of proceedings | Evidence Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Analysis of the impact in case of unfavorable ruling | Inestimable. |

4.4 Relevant non-confidential processes

Neoenergia Coelba

| Civil Inquiries 705.9.257841/2020 and 681.9.238784/2020 | |
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| a. Court | Not applicable |
| b. Level | Not applicable |
| c. Establishment Date | 02.15.2021 and 07.23.2021 |
| d. Parties to the proceedings | Investigator: State Public Prosecutor's Party subject to investigation: Neoenergia Coelba |
| e. Amounts, assets or rights involved | The Public Prosecutor's Office the investigating the occurrence of deaths of lear macaws in municipalities in the northern region of the state of Bahia. |
| f. Key facts | These are Civil Inquiries initiated by the Regional Environmental Justice Prosecutor's Offices of Paulo Afonso-BA and the Regional Environmental Justice Prosecutor's Office of Euclides da Cunha-BA that aim to investigate the occurrence of damages caused by electrocution/death of Lear's macaws, in the region of Jeremoabo, Canudos, Euclides da Cunha and Paulo Afonso, in the state of Bahia. The investigation also analyzes whether events are related to the atypical migratory movement of birds, given the scarcity of food in their natural habitat. |
| g. Summary of decisions regarding merits presented | Since the start of the procedure, Neoenergia Coelba, NGOs and the Public Prosecutor's Office have been collaboratively seeking alternatives to the case. Procedures are still ongoing and the conclusion is being discussed in accordance with the MP. The Distributor, at the request of the Promoters involved, has therefore carried out preventive interventions in more than 800 structures in the region. Additionally, they participated in the various hearings of the case, answered all letters in a timely manner, and included the theme in R&D activities, aiming to seek out sustainable and eco-efficient solutions for the coexistence of the species within the electric grid. These are the main measures adopted by the Neoenergia Coelba, which portrays their environmental commitment and the importance placed in the case. |
| h. Stage of proceedings | In negotiations with the Public Prosecutor's Office |
| i. Likelihood of loss: (probable, possible or remote) | Not applicable |
| j. Reason for which proceedings are considered relevant | Execution of TAC or Filing of Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | ACP filing and repercussion in local and national media. |

| Proceedings 20073306001800-7 (001800-30.2007.4.01.3306) | |
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| a. Court | 1st Federal Court - Paulo Afonso - BA |
| b. Level | Appeal |
| c. Establishment Date | 09/22/2008 |
| d. Parties to proceedings | Plaintiff: Federal Public Prosecutor's |

4.4 Relevant non-confidential processes

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| | Defendants: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public civil proceedings filed by the Federal Public Prosecutor's Office aiming at the defense of Indigenous interests, regarding the prohibition of the registration of the names of Indigenous persons in credit protection registries, the impossibility of suspending power supply upon the occurrence of default, compensation for the existence of a transmission network in Indigenous lands, in addition to financial compensation on the monthly net income earned with the 69KV Ribeira do Pombal/ Euclides da Cunha Line. Updated contingency amount: R\$1,503,703.46. |
| f. Key facts | <p>After the summons, the defense from NEOENERGIA COELBA was filed in a timely manner. Ruling, which partially upheld the case, handed down. Neoenergia Coelba appealed the judgment and the TJ/BA accepted the unanimous appeal, determining annulment of the judgment and return of the case to the Court of origin for expert examination. Once the records were sent to the court of origin, an expert anthropological investigation was initiated</p> <p>with presentation of the respective expert report. On 03/26/2020 . A new</p> <p>ruling was handed determining that Neoenergia Coelba refrain from entering the Kiriri territory, without the prior and formal authorization of FUNAI, except in situations that constitute a threat to the physical integrity or life of the Kiriris, urgency in repairs necessary to</p> <p>continuity of electricity supply, as well as to read the meters monthly, under penalty of a fine of 10 monthly minimum wage payments for each day of invasion. Neoenergia Coelba filed a Motion for Clarification given the judgment, which was rejected. Most recent development - on 08.09.2021, an appeal was filed by Neoenergia Coelba, which is awaiting judgment</p> |
| g. Summary of decisions regarding merits presented | <p>On 03/26/2020, a new ruling was issued,</p> <p>determining that Neoenergia Coelba refrain from entering the Kiriris territory, without the prior and formal authorization of FUNAI, except in situations that</p> <p>constitute a threat to the physical integrity or life of the Kiriris, urgency in repairs necessary to</p> <p>continuity of electricity supply, as well as to read the meters monthly, under penalty of a fine of 10 monthly minimum wage payments for each day of invasion.</p> |

4.4 Relevant non-confidential processes

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| h. Stage of proceedings | Process awaiting judgment of the appeal filed by the Distributor. |
| i. Likelihood of loss: (probable, possible or remote) | Possible. |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings involving Indigenous persons |
| k. Analysis of the impact in case of unfavorable ruling | Payment of indemnity established by the Court. |

| Proceedings 0000931-73.2013.805.0182 | |
|---------------------------------------|---|
| a. Court | 1st Civil Court - Nova Viçosa - BA |
| b. Level | Trial |
| c. Establishment Date | 07.04.2013 |
| d. Parties to the proceedings | Plaintiff: State Public Prosecutor's Defendants: Neoenergia Coelba |
| e. Amounts, assets or rights involved | The purpose of public civil proceedings is to request collective non-pecuniary loss and improvement of the provision of services with regularization of energy supply interruptions in the Municipality of Nova Viçosa. Updated contingency amount: R\$ 4,042,310.28. |
| f. Key facts | Preliminary injunction granted on 07.03.2013 to determine that the Company refrain from charging amounts owed for the supply of electricity to the population of the Municipality of Nova Viçosa during periods that may be impaired by the lack of electricity, under penalty of a daily fine. It was also determined that the supply of electricity to the population of the Municipality be maintained, as well as the adoption of the necessary measures so that there is no lack of electricity, nor rapid peak or loss of power, under penalty of a daily fine. Due to the decision rendered, a SLS was distributed at the TJBA, which was granted on 07.04.2014. The Interlocutory Appeal filed by the Public Prosecutor's Office given this decision was rejected. The MP then filed a special appeal, which was ruled inadmissible. On 07/09/2021, an order was issued summoning the Public Prosecutor's Office to inform whether it has other evidence to produce, as only Neoenergia Coelba had been summoned. In September/2022, a judgment was rendered upholding in part proceedings to confirm the effects of the injunction, as well as to determine payment of R\$4,500,000.00 as collective non-pecuniary damages |

4.4 Relevant non-confidential processes

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| | <p>and non-pecuniary loss experienced individually by consumers, which must be settled individually under the judgment.</p> <p>Considering that the judgment violated a decision that had suspended the effects of the injunction, Neoenergia Coelba filed an appeal, which was not upheld. Given the above mentioned facts, the Company filed a new appeal and Constitutional Claim with the President of the Court of Justice of Bahia, in order to revoke the decision. On 01/27, a decision was published that granted the Concessionaire's preliminary injunction under the Constitutional Complaint, to determine the suspension of the effects of the sentence until the judgment on the merits of the</p> <p>Complaint. On 08/24/2023, a decision was published that determines the suspension of the Appeal until final judgment of the Complaint. On 09/22/2023 - Appellate Decision upheld the Complaint. 10/10/2023 - The MPBA filed a Motion for Clarification under the Complaint, which is awaiting trial. The main proceedings remain suspended pending final judgment of the Complaint.</p> |
| g. Summary of decisions regarding merits presented | In September/2022, a judgment was rendered upholding in part proceedings to confirm the effects of the injunction, as well as to determine payment of R\$4,500,000.00 as collective non-pecuniary damages and non-pecuniary loss experienced individually by consumers, which must be settled individually under the judgment. |
| h. Stage of proceedings | Process awaiting judgment of the appeal filed by the Company. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings involving the interest of the Municipality |
| k. Impact analysis in case of unfavorable ruling | Payment of collective non-pecuniary loss and fine if judicial determination to maintain quality in the supply is not complied with. |

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| Proceedings No. 0005346-16.2011.805.0103 | |
| a. Court | 01 - Public Treasury Court - Ilhéus-BA |

4.4 Relevant non-confidential processes

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| b. Level | Trial |
| c. Establishment Date | 08/04/2011 |
| d. Parties to proceedings | Plaintiff: State Public Prosecutor's Office Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | The Public Prosecutor's Office of the State of Bahia filed Public Civil Proceedings with a request for an injunction against several defendants, including NEOENERGIA COELBA, aiming at the demolition of irregular constructions, raised in APP - Permanent Preservation Area. It was requested that an interlocutory relief be provided to determine the order of demolition of irregular constructions and that NEOENERGIA COELBA be ordered to pay compensation in the amount of R\$20,000.00. Updated contingency: R\$106,425.77. |
| f. Key facts | Proceedings redistributed to the Public Treasury Court. Neoenergia Coelba then filed a petition informing of the existence of other actions requiring the reconnection of electricity. Order informing the MP of the terms of the petition filed by Neoenergia Coelba and officiating to the 3rd Court of the Judicial System of the judicial district of Ilhéus, to confirm knowledge of proceedings. Most recent development: 01/11/2019 - Certificate of expiration of the MPBA term. Proceedings concluded. . On 10/03/2022 - Process migrated to the PJE; Most recent development: 11/04/2022 - Concluded for distribution. |
| g. Summary of decisions on merits rendered | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings with relevant value |
| k. Analysis of the impact in case of unfavorable ruling | Ruling to provide compensation. |

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| Proceedings No. 0028104-40.2014.4.01.3300 | |
| a. Court | 04 - Federal Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 08/01/2014 |

4.4 Relevant non-confidential processes

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| d. Parties to the proceedings | Plaintiff: Federal Public Prosecutor's Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are public civil proceedings filed by the MPF since it understands that the possibility of suspending the supply in units that provide health care services is an affront to the fundamental right to life and health. The MPF requests that ANEEL be obligated to advise all concessionaires in the country not to cut supply to consumer units that provide health services, including the services listed in items II and III, of article 11, of RN 414/2010. Updated contingency amount: Non-liquid |
| f. Key facts | <p>Neoenergia Coelba intervened in the case as an assistant to ANEEL, but this intervention was not accepted. Against this decision, an Interlocutory Appeal was filed by the Concessionaire, as part of an appeal that granted an injunction. Proceedings were upheld to determine that ANEEL instructs NEOENERGIA COELBA to refrain from proceeding with any act of suspension of the electricity service due to default, when referring to medical and hospital assistance units and hospital units, medical/legal institutes ,</p> <p>hemodialysis and blood storage and production centers, areas of storage and distribution of vaccines and antidote sera, under penalty of payment of a daily fine. ANEEL appealed the sentence rendered and Neoenergia Coelba, for not having been summoned regarding the sentence, petitioned on 11.20.2015 directly in the TRF requesting call of the case to order. ANEEL expressed itself in favor of the concessionaire's request and requested annulment of all acts after the decision of the Interlocutory Appeal that granted the intervention of a third party. A decision was rendered by the TRF declaring all acts null and void after the acceptance of Neoenergia Coelba in the dispute, and the injunction granted remained active. A request for suspension of the injunction was then presented to the president of the TRF, which was not accepted. 02/05/2019 - Judgment, confirming the effects of the injunction and upholding the ACP's requests. The Distributor filed an Appeal. However, the request for suspensive effect was not granted. On 06/28/2019, Neoenergia Coelba filed an Interlocutory Appeal. On 08/19/2019, the MPF presented counterarguments to the appeal. On 03/02/2020 the appeal was ruled unproven. The Company presented an SLS in</p> |

4.4 Relevant non-confidential processes

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| | TRF1 and STJ, which were not accepted. Currently proceedings are awaiting judgment of the appeal filed by the Distributor |
| g. Summary of decisions regarding merits presented | Judgment upheld action to determine that ANEEL directs NEOENERGIA COELBA to refrain from proceeding with any act of suspension of the electricity service due to default, when referring to medical and hospital assistance units and hospital units, medical/legal institutes, hemodialysis and blood storage and production centers, areas of storage and distribution of vaccines and antidote sera, under penalty of payment of a daily fine. |
| h. Stage of proceedings | Proceedings awaiting judgment of the appeal filed by the Company. |
| i. Likelihood of loss: (probable, possible or remote) | Probable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Possible sanction applied by ANEEL due to non-compliance with the terms of the injunction, if confirmed by a final and unappealable decision, in addition to the imposition of compliance with the obligation (prohibition) if the injunction is confirmed in relation to consumers units that provide health care services. |

| Proceedings No. 8000124-54.2015.8.05.0049 | |
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| a. Court | 01 - Public Treasury Court - Capim Grosso-BA. |
| b. Level | Trial |
| c. Establishment Date | 06/09/2015 |
| d. Parties to the proceedings | Plaintiff: Municipality of Capim Grosso Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are public civil proceedings filed by the Municipality of Capim Grosso due to the poor provision of the electricity distribution services. It claims that there are frequent power supply interruptions. It is requested that Neoenergia Coelba be compelled not to interrupt the supply of electricity, under penalty of a fine of R\$ 100,000.00 per hour of interruption; if there is interruption of the supply of |

4.4 Relevant non-confidential processes

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| | <p>energy, Neoenergia Coelba must be compelled to reestablish the supply within a maximum period of 30 minutes, counted from the first claim, under penalty of a fine of R\$100,000.00 per affected consumer.</p> <p>Updated contingency amount: R\$173,569.79.</p> |
| f. Key facts | <p>Injunction to determine that the Company fails to interrupt the supply of electricity granted, except in cases of an Act of God or force majeure, under penalty of a fine for interruption; reestablish the supply of electricity, in the event of interruption, within a maximum period of 30 minutes, counted from the first</p> <p>complaint made, except in cases of an Act of God or force majeure, under penalty of a fine every 30 minutes without power. Defense presented and in parallel interlocutory appeal filed, to which no suspensive effect was granted.</p> <p>05/28/2019 - Request for Suspension of injunction was filed, which was rejected. Internal interlocutory appeal filed against this decision, pending judgment. On 08/20/2021 - plaintiff summoned to file a reply. 04/25/2023 - Request from the City Council to join proceedings was rejected. 08/29/2023 - The Municipality requested continuation of the case.</p> |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Payment of collective non-pecuniary losses and permanent compliance with the terms of the injunction. |

| Proceedings No. 0006084-84.2016.4.01.3300 | |
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| a. Court | 03 - Federal Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 02/26/2016 |
| d. Parties to proceedings | Plaintiff: Federal Public Prosecutor's |

4.4 Relevant non-confidential processes

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| | Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | <p>These are public civil proceedings filed by the Federal Public Prosecutor's Office, based on an inspection action, which identified the improper placement of meters on the facades in properties that are part of the architectural and landscape collection listed in the City of Cachoeira. Requests interlocutory relief to oblige Neoenergia Coelba to relocate, at its own expense, the electricity meters installed on the facades of the above-mentioned properties.</p> <p>Updated contingency amount: R\$ 72,683.61.</p> |
| f. Key facts | <p>Injunction granted to determine that Neoenergia Coelba: refrain from promoting new installations of electric energy meters on the facade of the buildings comprising properties located in the city of Cachoeira/BA; proceed with preparation of schedule of actions to remove meters from the facades of the properties that make up the Historic Center listed by IPHAN and, therefore, proceed with notification of all consumers of its services in those locations, in order to establish the schedule based on planning carried out after such notifications or effective alternatives to do so. Interlocutory appeal filed, but request for suspensive effect rejected. In parallel, NEOENERGIA COELBA presented a final report as part of a joint inspection carried out with IPHAN demonstrating compliance with the injunction on 05/28/2019. On 10/15/2021 - Notice from IPHAN to provide notice on compliance with due diligence. 07/25/2022 - COELBA's subpoena to express opinion on IPHAN's petition; 08/19/2022 - COELBA's manifestation; 10/26/2022 - IPHAN summoned to once again manifest itself. 11/30/2022 - Judgment of proceedings in part. On 12/06/2022 - IPHAN expressed awareness of the ruling. On 02/01/2023, an appeal was filed by Coelba, and the Federal Public Prosecutor's Office filed counterarguments. Records concluded for judgment.</p> |
| g. Summary of decisions regarding merits presented | <p>Judgment partially upheld request to order the Company to fully repair the damage to the historical and cultural heritage in the city of Cachoeira/BA, through the adoption of all measures pertinent to the withdrawal and relocation, at</p> |

4.4 Relevant non-confidential processes

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| | at the Company's expense, electricity meters installed irregularly on the facades of the properties listed that are part of the Architectural and Landscape Complex of the Municipality of Cachoeira/BA, |
| h. Stage of proceedings | Process awaiting judgment of appeal from Company. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| k. Impact analysis in case of unfavorable ruling | Payment of compensation for alleged damages caused to the cultural heritage, sponsorship in mass media, insertions clarifying and warning the necessary prior approval of IPHAN in all interventions carried out at listed properties. |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |

| Proceedings 8000011-28.2015.805.0073 | |
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| a. Court | 01 - Civil Court - Curaça-BA. |
| b. Level | Trial |
| c. Establishment Date | 12/11/2015 |
| d. Parties to the proceedings | Plaintiff: Municipality of Curaca Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are public civil proceedings in which the municipality of Curaçá in discussing the quality of electricity supply - frequent drops in voltage, especially at the headquarters of the municipality and some nearby customers. It requested that an injunction be provided to determine that voltage fluctuation in the municipality of Curaçá and the respective fine for non-compliance be avoided, without any collection of fees to consumers; based on these merits, it was also requested that an obligation not to act be provided so as to avoid any further power fluctuations/interruptions. Updated contingency amount: R\$0.00 |
| f. Key facts | After presentation of defense by the Distributor, the Public Prosecutor's Office filed a petition informing that a technical professional will carry out an expert report assessing the quality of the |

4.4 Relevant non-confidential processes

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| | electricity supply infrastructure in the Municipality of Curaçá/BA. On 02/28/2023 an order was issued appointing an expert. |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Payment of Indemnity for the damage caused by the poor provision of services. Determination, if the injunction is confirmed, of requirement to avoid voltage fluctuation in the municipality of Curaçá and the respective fine for non-compliance, without any charge to consumers. in addition to the obligation of compliance impossible in the sense that there are no more power fluctuations /interruptions - uninterrupted service. |

| Proceedings No. 0501629-52.2017.8.05.0256 | |
|---|--|
| a. Court | 01 - Civil Court - Teixeira de Freitas-BA. |
| b. Level | Trial |
| c. Establishment Date | 04/26/2016 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | This is an ACP filed by the MPBA, the objective of which is to compel Neoenergia Coelba to supply energy to consumers in the Nova Canaã neighborhood without interruption in supply for more than 4 hours, for reason of its responsibility or for Acts of God or natural reasons, except for problems associated with generation and scheduled interruptions for maintenance of the network, under penalty of a fine of R\$100,000.00 per event, as well as the requiring that Neoenergia Coelba provided payment of indemnity in the amount of R\$1,000,000.00 to repair collective non-pecuniary losses. Updated contingency amount: R\$5,459.50 |

4.4 Relevant non-confidential processes

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| f. Key facts | Process files, the summons and designation of a conciliation hearing was determined, which once duly carried out, remained unsuccessful as to the possibility of agreement. Challenge filed on 06.30.2017. On 05/18/2023 - Order granting a deadline for the Public Prosecutor's Office to express an opinion on whether there is evidence to be produced. |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Payment of collective non-pecuniary losses, as well as compliance with the obligation to supply energy to consumers without interruption in supply for more than 4 hours, for reason of its responsibility or for Acts of God or natural reasons, except for problems associated with generation and scheduled interruptions for maintenance of the network. |

| Proceedings No. 0543117-78.2014.8.05.0001 | |
|---|---|
| a. Court | 06 - Public Treasury Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 08/18/2014 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are public civil proceedings in which the State Public Prosecutor's Office requested that CEPRAM Resolution 4119/2010 be repealed since its content allegedly exceeded the limits of the Council's activities. Updated contingency amount: R\$0.00 |
| f. Key facts | Preliminary injunction granted in part to suspend the effectiveness of Resolution 4.119/2010, regarding the waiving of environmental licensing, and the State of Bahia must refrain from the practice of any administrative act focused on the referred to item 7.1.5 of Resolution 4119/2010. An interlocutory appeal was filed in order to suspend the effects of the injunction. The request was denied. |

4.4 Relevant non-confidential processes

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| | <p>Injunction revoked after filing a request for suspensive effect, maintaining application of the CEPRAM's Resolution.</p> <p>On 10/29/2020, a judgment was rendered to suspend, in part, the effectiveness of Resolution No. 4.119/2010, regarding the exemption from environmental licensing, item 7.1.5, as it conflicts with the terms of the governing law. On 11/24/2020, an appeal was filed by Neoenergia Coelba, which is awaiting judgment</p> |
| g. Summary of decisions regarding merits presented | On 10/29/2020, a judgment was rendered to suspend, in part, the effectiveness of Resolution No. 4.119/2010, regarding the exemption from environmental licensing, item 7.1.5, as it conflicts with the terms of the governing law. |
| h. Stage of proceedings | Proceedings awaiting judgment of appeal filed by the Company. |
| i. Likelihood of loss: (probable, possible or remote) | Not applicable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Confirmation of the effects of the requested interlocutory relief with declaration of the illegality of CEPRAM Resolution 4119/2010, as well as the declaration of nullity of all licenses granted under the aegis of CEPRAM Resolution 4119/2010. |

| Proceedings No. 0000032-78.2004.805.0186 | |
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| a. Court | 01 - Civil Court - Palmeiras-BA. |
| b. Level | Trial |
| c. Establishment Date | 07/31/2006 |
| d. Parties to the proceedings | <p>Plaintiff: State Public Prosecutor's</p> <p>Defendant: Neoenergia Coelba</p> |
| e. Amounts, assets or rights involved | Public civil proceedings to verify the existence of environmental damage caused by Neoenergia Coelba, give the occurrence of a fire in the village of Campos de São João, district of Palmeiras - BA, on September 17, 2004, due to the alleged rupture of a power cable owned by Neoenergia Coelba. Recovery of destroyed vegetation required. Neoenergia Coelba must also make a tanker truck available weekly for the population of the village and finally, as well as full restoration of the affected sites. |

4.4 Relevant non-confidential processes

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| | Updated contingency amount: R\$885.24. |
| f. Key facts | Preliminary injunction denied. Defense presented by Neoenergia Coelba. Records sent to MP-BA for the formulation of any conduct adjustment agreement, reason for which proceedings remain suspended. Most recent development : Distributor 's Petition requesting termination of the lawsuit for abandonment of cause. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Obligation to recover the area of vegetation destroyed by fire in the village of Campos de São João, district of Palmeiras - BA, in addition to an obligation to make a tanker truck available weekly for the population of the village. |

| Proceedings No. 0002490-94.2014.4.01.3312 | |
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| a. Court | 01 - Unified Court - Irecê-BA. |
| b. Level | Trial |
| c. Establishment Date | 11/17/2014 |
| d. Parties to the proceedings | Plaintiff: Federal Public Prosecutor's Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public civil proceedings seeking redress and compensation for environmental damage resulting from the installation of electric power transmission lines inside and along the buffer zone of the Chapada Diamantina National Park without the consent of its managing body. Requires environmental compensation and/or payment of equivalent compensation; payment of compensation for collective non-pecuniary losses in an amount to be defined by the court. Updated contingency amount: R\$ 21,070,401.44. |
| f. Key facts | Challenge filed. An order was issued summoning the MPF and ICMBio to express their opinion on the provided defense, as well as to specify |

4.4 Relevant non-confidential processes

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| | evidence. On 11/19/19, a judgment was rendered upholding proceedings. On 12/10/2019 - Appeal filed by Neoenergia Coelba. Proceedings awaiting judgment of the appeal filed by the Company. |
| g. Summary of decisions regarding merits presented | Judgment upheld to determine that COELBA proceed to replace the NU cables for the protected XLPE transmission lines on the Mucugê - São Pedro Barra da Estiva Locality of Baixão Lençóis Lençóis and Mucugê District of Igatu within a reasonable period of 6 six months counted from the final and unappealable decision of this judgment; determine that COELBA proceed with the removal of the Lençóis Campos de São João line from the interior of the PNCD to the right-of-way for BR 242 under the terms of the ICMBio Technical Report using the XLPE protected cable throughout the line within a reasonable period of 6 six months in order not to impair the provision of the public power supply services counted from the final and unappealable decision of this judgment; as well as present a plan for recovery of degraded area in order to fully restore the affected site with restoration of local vegetation all under the supervision of ICMBio and IBAMA. |
| h. Stage of proceedings | Judgment process for the Company's appeal |
| i. Likelihood of loss: (probable, possible or remote) | Not applicable |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Repair of possible material/environmental damages resulting from the installation of transmission lines; Environmental compensation and/or the payment of equivalent indemnity; Payment of indemnity for collective non-pecuniary losses in an amount to be defined by the court. |

| Proceedings No. 0501892-84.2017.8.05.0256 | |
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| a. Court | 01 - Civil Court - Teixeira de Freitas-BA> |
| b. Level | Trial |
| c. Establishment Date | 05/12/2017 |

4.4 Relevant non-confidential processes

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| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are Public Civil Proceedings due to the occurrence of approximately 6 long-term interruptions in the supply of electricity on Av. Marshal Castelo Branco, in the Municipality of Teixeira de Freitas. It is required, at the outset, that Neoenergia Coelba does not allow any interruption in the supply of electricity, which has given rise or for Acts of God or natural reasons, that exceeds the maximum period of 4 hours, under penalty of a fine of R\$100,000.00 for an interruption event that exceeds 4 hours. It is also required that compensation be provided for collective non-pecuniary losses. Updated contingency amount: R\$ 4,876.48. |
| f. Key facts | An injunction was granted to determine that the Distributor provides immediate improvements in the provision of the electricity service at Rua Marechal Castelo Branco, so that any interruption of the service does not exceed the period of four hours, except in the event of interruptions scheduled for network maintenance that must be alerted to consumers in the region in advance, under penalty of a fine for each event not complied with. 05/28/2019 - Filing of the Company's request for suspension of injunction, dismissed. Opposing Motion for Clarification. On 03/25/2021, an order was issued confirming the terms of the injunction. On 07/13/2023, a petition was filed by the Company requesting the designation of a conciliation hearing. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Payment of collective non-pecuniary losses, as well as the promotion of the improvements in the power supply so that any interruption of the service does not exceed the period of four hours, except in the event of interruptions scheduled for network maintenance that must be alerted to consumers in the region in advance. |

4.4 Relevant non-confidential processes

| Proceedings No. 0003699-05.2012.4.01.3301 | |
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| a. Court | 01 - Federal Court - Ilhéus - BA. |
| b. Level | Trial |
| c. Establishment Date | 11/29/2012 |
| d. Parties to proceedings | Plaintiff: Federal Public Prosecutor's Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | <p>These are public civil proceedings proposed due to a civil investigation carried out, which identified that the Municipality of Ilhéus allowed the irregular construction in a mangrove area, an area of permanent preservation of the the Union's heritage properties, located at Av. Nossa Senhora Aparecida, Ilhéus II Housing Complex, municipality of Ilhéus/BA. Requested interlocutory relief for Neoenergia Coelba to refrain from formalizing contracts or providing public service to users citing the vicinity of the mangrove as the place of installation, thereby understood as the hundred meters of the banks along the local river; restrict supply to the residents of the housing complex up until the final date stipulated by the magistrate and remove from all equipment linked to the services provided.</p> <p>Updated contingency amount: R\$20,098.42.</p> |
| f. Key facts | <p>A decision was issued that excluded Neoenergia Coelba and Embasa from the dispute. The MPF filed a Motion for Clarification to request reconsideration of the decision by the court that determined exclusion of the dispute. Decision on the Motion for Clarification from the MPF that reversed decision that declared the passive illegitimacy of Neoenergia Coelba and Embasa in the dispute. An interlocutory appeal was filed, which was dismissed. On 11/11/2018 - Records finalized for ruling.</p> |
| g. Summary of decisions on merits rendered | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |

4.4 Relevant non-confidential processes

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| k. Analysis of the impact in case of unfavorable ruling | Confirmation of injunction. Failure to provide the public services intended for users that are or intend to settle in permanent preservation areas and promote educational campaigns to combat irregular occupations. |
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| Proceedings No. 0409030-59.2012.8.05.0001 | |
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| a. Court | 01 - Civil and Commercial Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 11/30/2012 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | <p>These are Public Civil Proceedings alleging that Embasa and Neoenergia Coelba proceeded with the installation and connection of energy supply and water supply networks in nearly 300 clandestine buildings located in the Full Protection UC, Pituaçu Metropolitan Park. Injunction requested to determine a prohibition against installation of new electricity and water infrastructure networks in the Pituaçu Metropolitan Park and that the Defendants submit a listing with qualification, consumption history and service time among all consumers that are within the PMP and within the polygonal area established by State Decree No. 10.182/2006. Repair of environmental damages susceptible to ecological restoration and environmental compensation for damages that cannot be repaired also requested. Finally, request compensation for collective non-pecuniary losses in the amount of R\$500,000.00.</p> <p>Updated contingency amount: R\$2,320,879.90.</p> |
| f. Key facts | <p>Injunction partially granted to determine that Neoenergia Coelba and Embasa do not provide for the installation of electrical and hydraulic networks in the areas of the Pituaçu Metropolitan Park, including those within the polygon area established by State Decree. Challenge from Neoenergia Coelba presented on 05/17/2019 and interlocutory appeal filed against the preliminary injunction on 05/21/2019. Continuous act, on 05/30/2019, meeting requirements of the preliminary injunction, and proof of compliance with the preliminary injunction by Neoenergia Coelba was attached. On 10/03/2019 - Distributor's petition filed</p> |

4.4 Relevant non-confidential processes

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| | manifesting on dismissal in the production of new evidence. Suspension of the proceedings determined, until the judgment of case No. 038884767.2012.8.05.0001.; 10/20/2020 – Order requesting the submission of legible documentation by Neoenergia Coelba related to the injunction granted, which was presented by the Distributor.; 04/22/2021 - Order summoning the MPBA to express its opinion on Neoenergia Coelba's petition. 04/11/2021 - MPBA petition indicating transfer of the matter at hand to additional prosecution; 07/05/2021 - After carrying out an out of court hearing, a joint petition filing was made requesting a suspension procedure for the attempted transaction. on 07/26/2021 - Order granting request for procedural suspension within 30 days. 08/23/2022 - Order summoning the parties to express interest in continuation of the case. On 04/27/2023, the Public Prosecutor's Office petitioned for the suspension of proceedings for a period of 60 days, given attempts to formalize an agreement between the parties. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Confirmation of the injunction to repair environmental damages susceptible to ecological restoration and environmental compensation for damages not capable of repair. Payment of indemnity for collective non-pecuniary losses. |

| Proceedings No. 0001799-98.2014.4.01.3306 | |
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| a. Court | 01 - Civil court |
| b. Level | Trial |
| c. Establishment Date | 06/06/2014 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of Bahia |

4.4 Relevant non-confidential processes

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| | Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | <p>These are public civil proceedings in which it is alleged that losses were suffered due to the electricity grid passing through the Tuxá de Banza Indigenous community. It is requested that Neoenergia Coelba not enter the Indigenous reserve, through agents and/or employees, without prior authorization from FUNAI; does not suspend the supply of electricity in the Indigenous community and forwarding of registration of name of members of the Indigenous Community in default; does not cover any amounts owed by members of the Indigenous community for payment of electricity bills; contracting at the Company's expense of two Indigenous persons from the community, to be guided and trained in carrying out basic maintenance, preventive of the electricity network and indemnify for the damages suffered.</p> <p>Updated contingency amount: R\$1,065,934.02</p> |
| f. Key facts | <p>Preliminary injunction denied, except that entry of the agents and/or employees of the defendant, in the Tuxá de Banza community, for maintenance and conservation of the electrical transmission line located in the Indigenous reserve is preceded by notice to FUNAI, under penalty of a fine. Investigation carried out on site on 07.29.2019, with the parties subsequently being summoned to express their opinion on the specialist's report. On 08.03.2021, an order was issued summoning the parties to express their opinion on the specialist's report and specify the evidence to be produced, within 15 days. On 08.19.2021 - Petition filed by Neoenergia Coelba ratifying manifestation regarding the specialist's report, specifying evidence to be produced.: On 02/17/2022 a hearing was held with participation the expert of the Court and the witness of the Distributor. On 05/30/2022 specific reasons presented by Neoenergia Coelba. Most recent development: Judgment handed down that partially upholding claims. Neoenergia Coelba filed Motion for Clarification awaiting judgment.</p> |
| g. Summary of decisions regarding merits presented | <p>Judgment handed down that partially upheld proceedings, to convict the Distributor: (I) payment of compensation to the Tuxá Community residents of Fazenda Sítio resulting from the right of way for passage of the RPB-EDC 02N1 Transmission Line, corresponding to twice the value of the raw land referring to the total area of the right of way; (II) payment of</p> |

4.4 Relevant non-confidential processes

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| | compensation for collective non-pecuniary losses in the amount of R\$1,000,000.00; and (III) refrain from entering the territory of the Tuxá de Banzaê, through employees, without prior notice FUNAI and local inhabitants, except in situations of extreme urgency that constitute a threat to the physical integrity or life of the Tuxá, under penalty of a daily fine equivalent to 10 monthly minimum wage payments for each day of invasion. |
| h. Stage of proceedings | Proceedings awaiting judgment of appeal filed by the Company. |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | <p>Neoenergia Coelba will be prohibited from: entering the Indigenous reserve, through agents and/or employees, without prior authorization from FUNAI; suspending the supply of electricity in the Indigenous community and forwarding of registration of name of members of the Indigenous Community in default; invoice amounts owed by members of the Indigenous community as payment for electricity bills, in addition to having to hire at their expense two Indians from the community, to be guided and trained to carry out basic maintenance, of a preventive nature of the electricity network.</p> <p>Payment of compensation to the community for damages suffered.</p> |

| Proceedings No. 0356035-35.2013.8.05.0001 | |
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| a. Court | 07 - Consumer Relations Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 06/12/2013 |
| d. Parties to proceedings | <p>Plaintiff: Public Prosecutor's Office of the State of Bahia</p> <p>Defendant: Neoenergia Coelba</p> |
| e. Amounts, assets or rights involved | Public civil proceedings alleging alleged environmental damage caused by construction of the |

4.4 Relevant non-confidential processes

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| | Patamares Substation. At the site of injunction, it is required that Neoenergia Coelba to refrain from distributing energy to the projects starting at the PATAMARES SS; does not grant a certificate of feasibility of electricity supply for new projects, which takes into account as part of such feasibility the capacity of the Patamares Substation. It also requires that the Company carry out emergency measures to contain erosive processes in the area. Updated contingency amount: R\$16,291.87. |
| f. Key facts | After a challenge was presented, an evidence hearing was held with provision of testimonial evidence by the MPBA. Subsequently, final arguments were offered by the parties, and the process was finalized for judgment. On 11/11/2021 - MPBA petition requesting continuation of the case. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Condemnation in the sense of reformulating the entire Patamares SS; Promotion of ecological restoration in the area; Condemnation for environmental damage; Condemnation for non-pecuniary losses |

| Proceedings No. 0000814-05.2014.805.0164 | |
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| a. Court | 01 - Civil Court - Mata de São João-BA. |
| b. Level | Trial |
| c. Establishment Date | 07/14/2014 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba and INEMA |
| e. Amounts, assets or rights involved | Public Civil Proceedings in which the State Public Prosecutor's Office alleges that INEMA granted |

4.4 Relevant non-confidential processes

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| | <p>Neoenergia Coelba authorization to carry out suppression of vegetation of the Atlantic Forest Biome in bordering areas of the municipality of Mata de São João and Camaçari for the implementation of a Transmission Line in disagreement with environmental standards. It required the immediate determination of those involved so that they do not carry out any activity for the implementation of electrical distribution lines within the Municipality of Mata de São João/BA, alluding to INEMA Ordinance 7.202/2014, up until final judgment of proceedings. Finally, it is requested that the Company provide compensation for environmental damages in the amount of no less than R\$500,000.00.</p> <p>Updated contingency amount: R\$ 456,519.78.</p> |
| f. Key facts | <p>Injunction granted, determining that Neoenergia Coelba does not carry out within the Municipality of Mata de São João/BA, specifically in the area corresponding to the Sapiranga Reserve, any activity for the implementation of electric power distribution lines alluding to INEMA Ordinance 7202/2014, up until final judgment of proceedings. Preliminary injunction suspended due to the interlocutory appeal filed by NEOENERGIA COELBA.</p> <p>On 08/06/2021 - Process migrated to the PJE and a new conclusion was prepared for issue. On 03/03/2022 - Summons delivered for the parties if manifest themselves, given the long lapse of time without progress in proceedings. 11/16/2022 - Manifestation on the part of Neoenergia Coelba requesting extinction due to the loss of the subject of the case.</p> |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Nullity of INEMA Ordinance 7202/2014 with retroactive effect; Joint conviction to compensate and/or restore Degraded Area. Ruling to provide compensation for environmental damages. |

Proceedings No. 0301964-15.2014.8.05.0271

4.4 Relevant non-confidential processes

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| a. Court | 01 - Civil Court - Valença-BA. |
| b. Level | Trial |
| c. Establishment Date | 07/29/2014 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings in which the MP alleges that representation was provided by Mr. Romilson dos Santos Muniz, reporting the occurrence of environmental damage resulting from an electric power transmission line in the district of canavieiras, municipality of Cairu/BA. According to reports, 21,000 small and large trees were suppressed, as well as 7,500 bromeliads and 1,580 orchids. Due to the claim, the MP proposed environmental compensation in cash which was not accepted by the Distributor, reason for which the ACP was proposed. It was requested the Public Prosecutor's Office have an obligation to determine through the court the fulfillment of the conditions allegedly omitted from its performance by Neoenergia Coelba and that in the end the Company's conviction be attributed as a reparatory measure for the environmental damage allegedly caused. Updated contingency amount: R\$259,975.89. |
| f. Key facts | After presentation of a defense and response from the MPE, an evidence hearing was held on 12/17/2018, at which time the controversial points of proceedings were established and a judicial investigation was determined. On 06/08/2021, an order was published designating that a court specialist carry out the requested investigation; 06/11/2021 - Petition from the parties with the formulation of questions regarding the investigation to be carried out. On 10/25/2021 - Order determining assignment of expert and subsequent assignment of date for expert examination. On 03/22/2023, the MP filed a petition requesting that INEMA be summoned in order to complement the environmental inspection report .10/03/2023 INEMA was once again summoned to indicate the area of suppressed vegetation. Awaiting manifestation from INEMA. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |

4.4 Relevant non-confidential processes

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| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Reparation of environmental damage caused. |

| Proceedings No.20073301000548-4 (0000548-07.2007.4.01.3301) | |
|---|---|
| a. Court | 01 - Federal Court - Salvador-BA. |
| b. Level | Trial |
| c. Establishment Date | 05/10/2007 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are Public Civil Proceedings in which the Federal Public Prosecutor's Office intends to hold the defendants accountable (MUNICIPALITY OF ILHÉUS, EMBASA, NEOENERGIA COELBA, TELEMAR and DERBA) for environmental damage caused in a mangrove area, resulting from irregular buildings, located on the banks of BA-001, a highway that connects Ilhéus to Itacaré. Updated contingency amount: R\$ 5,994.52. |
| f. Key facts | Injunction partially granted, determining specific obligations with respect to Neoenergia Coelba in immediately refraining from formalizing contracts and/or providing public services inherent to its activity to users that identify an installation site within the vicinity of the mangrove swamp of Bairro São Domingos, which is understood to include a range of 100 (one hundred) meters from the banks of the Almada River. Neoenergia Coelba requested that a technical investigation be performed and testimonial evidence provided, which was rejected. Interlocutory Appeal withheld, the appeal in question was dismissed. Conciliation hearings were unsuccessful. Currently, the parties seek to resolve the case through the transfer of the population inserted in the area subject to the claim (environmental preservation) to another location, all according to feasibility analyses previously |

4.4 Relevant non-confidential processes

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| | carried out by the parties and expressed in hearings. the parties involved, in January 2022, - filed a petition including a statement about the scanning of records. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Liability for environmental damage caused. Payment of a daily fine in case of non-compliance with the preliminary injunction. |

| Proceedings No. 0500128-13.2018.8.05.0229 | |
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| a. Court | 01 - Civil Court - Santo Antônio de Jesus-BA. |
| b. Level | Trial |
| c. Establishment Date | 01/12/2018 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are Public Civil Proceedings that report inefficiency and inadequate nature of services that have been provided by Neoenergia Coelba in the locality of Fazenda Rio Preto, municipality of Varzedo, which consist of the absence of supply of electricity and interruptions involving constant power outages and are in violation of Federal Law 8.987/95 and other legislation pertinent to the relationship involved in providing electricity services. Updated contingency amount: R\$0.00 |
| f. Key facts | Challenge Filed. Order summoning the Plaintiff to express opinion on the defense. Response filed on 01/09/2019. On 08/23/2021 subpoena issued for Neoenergia Coelba to present new evidence. On 09/15/2021, petition filed by the distributor requesting advance |

4.4 Relevant non-confidential processes

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| | judgment of the dispute. 09/23/2022 - MP petition requesting designation of evidence hearing. Records concluded for decision on 12/12/23 |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Adoption of the necessary interventions to prevent constant interruptions in the supply of energy in the locality of Fazenda Rio Preto, rural area in the Municipality of Varzedo, in order to provide electricity with regularity, continuity, efficiency and safety, as required by Federal Law No. 8.987/95 |

| Proceedings No. 0500106-52.2018.8.05.0229 | |
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| a. Court | 01 - Civil Court - Santo Antônio de Jesus-BA. |
| b. Level | Trial |
| c. Establishment Date | 01/12/2018 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings filed by the Public Prosecutor's Office on the grounds of inefficiency and inadequate nature of the services that have been provided by Neoenergia Coelba in the locality of Fazenda Cavaco, municipality of Santo Antônio de Jesus, regarding the absence of electricity and interruptions involving constant power outages, which are in violation of Federal Law 8.987/95 and other legislation pertinent to the relationship involved in providing electricity services. Updated contingency amount: R\$0.00 |
| f. Key facts | Challenge Filed. Order summoning the Plaintiff to express opinion on the defense. On 10/07/2019 - Conciliation hearing |

4.4 Relevant non-confidential processes

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| | carried out, without agreement reached between the parties. On 09/12/2023 the MP filed a petition, requesting judgment of the case. Records concluded for decision on 12/06/2023. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Adoption of the necessary interventions to prevent constant interruptions in the supply of energy in the locality of Fazenda Rio Preto, rural area in the Municipality of Varzedo, in order to provide electricity with regularity, continuity, efficiency and safety, as required by Federal Law No. 8.987/95 |

| Proceedings No. 0000964-43.2012.8.05.0103 | |
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| a. Court | 01 - Public Treasury Court - Ilhéus-BA. |
| b. Level | Trial |
| c. Establishment Date | 01/13/2013 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings seeking that the Municipality of Ilhéus proceed with the demolition of buildings in APP located in the neighborhood of São Miguel, as well as that Neoenergia Coelba will be obligated to pay for the recovery of that area. Updated contingency amount: R\$0.00 |
| f. Key facts | After presentation of a defense by Neoenergia Coelba, an order was issued on 08/31/2020, determining the summons of one of the defendants not located by public notice. Most recent development: 11/19/2021 - Certificate issued informing that the legal term elapsed without any manifestation from the defendant, regarding the |

4.4 Relevant non-confidential processes

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| | Notice of summons issued to Mr. ANTONIO RODRIGUES DÓREA. Proceedings concluded for judgment. On 11/27/2023 An order determining the summons of the defendant ANTONIO RODRIGUES DÓREA was issued, since they were not located at the address indicated, through a NOTICE, as required by the Public Prosecutor's Office and the subpoena from the Public Prosecutor's Office to express their opinion on the defense presented by Neoenergia Coelba. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Risk of ruling to carry out recovery of the area through PRAD. |

Proceedings No. 8001076-36.2023.8.05.0216

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| a. Court | COURT FOR THE REGISTRY OF DEEDS FOR CONSUMER, CIVIL AND COMMERCIAL RELATIONS IN CONDE |
| b. Level | Trial |
| c. Establishment Date | 09/21/2023 |
| d. Parties to the proceedings | Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA Defendant: NEOENERGIA COELBA |
| e. Amounts, assets or rights involved | <p>Public Civil Proceedings filed by the Public Prosecutor's Office, alleging irregularity of the water supply by EMBASA in the MUNICIPALITY OF RIO REAL, DURING the first two months of 2019, due to the problems IN the electricity network.</p> <p>It states that the drinking water supply of Rio Real/BA depends on the withdrawal of this water from the wells located in the city of Itapicuru/BA and to electricity needed to pump it to Rio Real, but due to the problems of the power outage there is a shortage of water in the municipal seat and in the rural area of the Municipality. The MP informs that, although COELBA has presented a report demonstrating that DEC and FEC are within the limits allowed by sector regulations, no measure of voltage oscillation was presented. The Prosecutor's Office states that 11 occurrences of power outages were recorded in the period in question; however, 5 of them were attributable to the consumer, in this case EMBASA.</p> |

4.4 Relevant non-confidential processes

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| | Updated contingency amount: R\$22,720.89. |
| f. Key facts | Proceedings in phase of presentation of defense by the parties. |
| g. Summary of decisions on the merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Abstention from suspension of energy services in the Municipality. |

| Proceedings No. 8001330-24.2018.8.05.0106 | |
|---|---|
| a. Court | Court of Civil and Commercial Consumption Relationships of the Judicial District of Ipirá-BA. |
| b. Level | Trial |
| c. Establishment Date | 10/17/2018 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings filed due to interruption in the power supply that occurred between February 4 and 7, 2014 and was reestablished after 72 hours, in Povoado de Vida Nova, Municipality of Ipirá (BA). Requests that the Distributor provide reparation from the damages imposed on the population, as well as the condemnation to the payment of compensation to the residents of the locations affected by the power interruption, of no less than R\$80,000.00. Updated contingency amount: R\$136,530.68. |
| f. Key facts | Judgment issued to order Neoenergia Coelba to provide compensation for collective non-pecuniary losses in the amount of R\$80,000.00, in favor of the State Consumer Protection Fund FEPC/BA, b) to provide compensation for individual pecuniary losses suffered by consumers directly |

4.4 Relevant non-confidential processes

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| | affected by the interruption of the electricity supply between February 4 and 7, 2014 in Povoado de Vida Nova - Ipirá. On 05/17/2022, the Company filed an appeal. On 06/13/2022 the MP presented counterarguments and on 07/21/2023 the records were concluded. |
| g. Summary of decisions regarding merits presented | Judgment issued to order Neoenergia Coelba to provide compensation for collective non-pecuniary losses in the amount of R\$80,000.00, in favor of the State Consumer Protection Fund FEPC/BA, b) to provide compensation for individual pecuniary losses suffered by consumers directly affected by the interruption of the electricity supply between February 4 and 7, 2014 in Povoado de Vida Nova - Ipirá. |
| h. Stage of proceedings | Process awaiting judgment of the appeal from the Company. |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | If the claim is upheld, the Company may be convicted of collective non-pecuniary losses. |

| Proceedings No.: 0000465-63.2014.805.0176 | |
|---|---|
| a. Court | Civil Court of the Judicial District of Banaré - State of Bahia |
| b. Level | Trial |
| c. Establishment Date | 04/16/2014 |
| d. Parties to the proceedings | Plaintiff: Jaguaripe Agroindustrial S/A Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are proceedings for Compensation for Pecuniary Losses and Pain and Suffering filed by JAGUARIPE AGROINDUSTRIAL S/A, due to the cutting of |

4.4 Relevant non-confidential processes

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| | electricity supply on their premises without prior notice. Updated contingency amount R\$78,116,466.07. |
| f. Key facts | Neoenergia Coelba filed a defense and an exception of incompetence on the part of the court. In 05/17/2016, a petition was filed by Neoenergia Coelba requesting extinction of the case due to judgment under precautionary proceedings No. 000090892.2006.805.0176 (the injunction of which, cited as basis of this action for damages, was considered null and void from the outset). After the plaintiff's statement, an order was issued on 05/20/2019, appointing an expert to carry out an accounting investigation required by Jaguaripe and summoning the parties to appoint a technical assistant and file inquiries. On 05/24/2019, a Motion for Clarification was filed by Neoenergia Coelba given the indicated decision, alleging the need to suspend these proceedings due to the concomitant filing of an objection claiming incompetence, listed under filing number 000118190.2014.8.05.0176, not yet judged; consideration of the preliminary arguments raised in defense and the new information presented in records. On 11/14/2019, the previous order was republished. On 11/18/2019, Neoenergia Coelba filed a petition calling the case to order for the judgment of the Motion for Clarification filed by the Company |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency amount above 50MM. |
| k. Analysis of the impact in case of unfavorable ruling | Payment of indemnity established by the Court. |

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| Proceedings No.: 8071206-22.2020.8.05.0001 | |
| a. Court | 18th Civil Court - Salvador - BA |
| b. Level | Trial |
| c. Establishment Date | 07.22.2020 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | <p>These are public civil proceedings linked to IC 003.111148/2014, in which alleged irregularities were found in the neighborhood of Saramandaia, relating to the Concessionaire's lack of communication with the population; tampering with equipment and meters; improper charges; threats against consumers; and installation of equipment in improper locations, endangering the safety of recipients of services. It argues that charges and measurements, since before October 2013, are being charged in excess of the consumption actually made by consumers.</p> <p>Updated contingency amount R\$178,647.76.</p> |
| f. Key facts | <p>Neoenergia Coelba filed a prior statement given the preliminary injunction requested by the plaintiff. After manifestation, jurisdiction to prosecute and provide a ruling on the case was declined, determining the referral of the case to the 18th Consumer Relations Court of Salvador, which identified a negative conflict of jurisdiction, and the case was sent to the Court of Justice of Bahia. On 01.12.2021 - Remittance of the case to the Court of Justice of Bahia. After submitting a challenge by COELBA and receiving an opinion from the Public Prosecutor's Office, the case is still pending trial.</p> |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Payment of indemnity and fulfillment of obligation to act established by the Court. |

| Proceedings 0502933-07.2018.8.05.0271 | |
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| a. Court | 01 - Consumer, Civil and Commercial Relations Court of Appeals |
| b. Level | Trial |

4.4 Relevant non-confidential processes

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| c. Filing Date | 10/19/2018 |
| d. Parties to the proceedings | Plaintiff: Trade and Business Association Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are Public Civil Proceedings filed by the Commercial and Business Association of Cairu/BA, alleging deficiency in the provision of electricity supply service in the District of Morro de São Paulo, embodied in constant fluctuations and power outages in that location. Updated contingency amount: R\$18,120.34. |
| f. Key facts | Preliminary injunction rejected by the lower courts. A challenge was filed by Neoenergia Coelba. Response attached to the file by the Commercial and Business Association of CAIRU/BA.. On 10.10.2021, the plaintiff petitioned for the designation of an evidence hearing and trial. After the hearing, final arguments were presented by Coelba. Records concluded for issue on 10/25/2023. |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Analysis of the impact in case of unfavorable ruling | Indemnity arising from collective non-pecuniary losses under the amount of up to R\$1,000,000.00 (one million reais). |

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| Proceedings No.: 0800012-84.2021.4.05.8304 | |
| a. Court | 2 nd Federal Court of Salgueiro-PE. |
| b. Level | Trial |
| c. Establishment Date | 01/20/2021 |
| d. Parties to proceedings | Plaintiff: Federal Public Prosecutor's |

4.4 Relevant non-confidential processes

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| | Defendant: NEOENERGIA COELBA, CHESF, IBAMA and FUNAI |
| e. Values, assets or rights involved | <p>These are Public Civil Proceedings filed by the Federal Public Prosecutor's Office against NEOENERGIA COELBA, CHESF, IBAMA and FUNAI, aiming at the conviction of NEOENERGIA COELBA and CHESF to indemnify the Indigenous people of the Truká ethnic group for the invasion of their lands to implement the High Voltage (69 kV) Cabobró-Pedra Branca Transmission Lines.</p> <p>Updated contingency amount 49,729,821.76</p> |
| f. Key facts | <p>Request for protection of evidence rejected due to the absence of elements that demonstrate an undisputed amount to be paid as damages in favor of the Truká community. In March/2021, the MPF issued an injunction for the decision that rejected the protection of evidence, an appeal that was dismissed in September/2021. In May/2021, a decision was issued, rejecting the request for provisional remedy made by the MPF (which sought that CHESF and NEOENERGIA COELBA be compelled to regularize the Indigenous component of environmental licensing of the Cabobró-Pedra Branca Transmission Line). After the response from the MPF, Neoenergia Coelba, on 02.11.2022, filed a petition for specification of evidence, requesting advance judgment of the case. After holding the evidence gathering and trial hearing, the Company presented closing arguments. On 02.13.2023, the Hearing Agreement was prepared, which heard witnesses listed by the parties and took personal testimonies from the parties. On 03.16.2023, the Public Prosecutor's Office presented Final Claims.</p> |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings addressing Indigenous people and amount greater than 50MM |
| k. Impact analysis in case of unfavorable ruling | Payment of indemnity by NEOENERGIA COELBA in favor of the Truká Community. |

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| Proceedings No.: 8000073-58.2016.8.05.0259 | |
| a. Court | Court of Civil and Commercial Relationships and Consumption - Terra Nova - BA |
| b. Level | Trial |
| c. Establishment Date | 04/20/2016 |
| d. Parties to proceedings | Plaintiff: Carlos Alberto Kruschewsky Filho e CK & Filhos Patrimonial LTDA. |

4.4 Relevant non-confidential processes

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| | Defendant: Neoenergia Coelba |
| e. Values, assets or rights involved | <p>Proceedings seeking damages filed against Neoenergia Coelba, due to damage caused by a fire on its property stemming from an alleged lack of regularization in electricity networks that pass through the property.</p> <p>Updated contingency amount. R\$65,904,394.27</p> |
| f. Key facts | <p>After Neoenergia Coelba's appeal was granted, in order to annul the process starting with the expert examination and annul the ratification sentence rendered in the records for precautionary proceedings, with the determination that the proceedings must be resumed starting with the production of expert evidence, a decision was rendered in the trial courts determining the start of the investigation phase. Both parties presented their inquiries and technical assistants. Afterwards, the plaintiffs presented allegations that a new fire had occurred on their property, as well as reports on the rupture of high voltage cables. Allianz Seguros was requested to join the lawsuit as an assistant, which was granted. Forensic investigations involving electrical engineering and agronomy were carried out at the plaintiff's property. The Surveying and Agronomic expert report were attached on 04/12/2023 and 07/07/2023, respectively. Proceedings awaiting summoning of the parties to present a technical opinion on expert reports.</p> |
| g. Summary of decisions regarding merits presented | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency amount above 50MM. |
| k. Impact analysis in case of unfavorable ruling | Payment of indemnity to be arbitrated by the court. |

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| Proceedings No.: 0007875-08.2011.8.05.0103 | |
| a. Court | 1st Public Finance Court - Ilhéus - BA |
| b. Level | Trial |
| c. Establishment Date | 11/29/2011 |
| d. Parties to proceedings | Plaintiff: State Prosecution Office Defendants: Municipality of Ilhéus, Neoenergia Coelba and others |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | Public Civil Proceedings filed by the Public Prosecutor's Office, which alleges that in November 2004 it became aware of invasions in permanent preservation areas - App, at Avenida Antônio Lavigne, Margin of Almada River, more precisely at KM 01 of BA 001, Ilhéus. The MP requests that the Municipality of Ilhéus be obligated to demolish and remove debris within 60 (sixty) days; the conviction of Neoenergia Coelba to provide for complete recovery of the area, according to the Degraded Area Recovery Plan - PRAD to be approved by INEMA or IBAMA; ruling requiring that the defendants that built illegally on the site demolish the constructions and loss of the materials used. Updated contingency amount R\$0.00. |
| f. Main facts | On 12.09.2020, Neoenergia Coelba was summoned to present its defense. 05/04/2021 - standard act, in which the magistrate summons the Public Prosecutor's Office to provide notice of the return of ARs for certain writs of summons On 11/19/2021, a certificate of expiration was issued informing that the legal term elapsed without any manifestation by the Public Prosecutor's Office regarding evolution of the RAs. Conclusion for issue. On 09/30/2022 the process migrated to the PJE system. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Impact analysis in case of unfavorable ruling | Provide for recovery of the area, according to the Degraded Area Recovery Plan - PRAD, which must be approved by the environmental agency. |

| Proceedings No.: 8002481-73.2022.8.05.0271 | |
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| a. Court | 2 nd Consumer Relations Court of Valença. |
| b. Level | Trial |
| c. Establishment Date | 07/14/2022 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: -Neoenergia Coelba |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | Lawsuit filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, alleging interruptions in the supply of electricity in the period between 07/19/2021 and 07/21/2022 in the entire region of Morro de São Paulo, Boipeba and Tinharém, in the Municipality of Cairu. Updated contingency amount: R\$484,178.41 |
| f. Main facts | Injunction was granted on 07/18/2022. On 09/27/2022, Neoenergia Coelba filed an Interlocutory Appeal. A decision was published that partially accepted the Interlocutory Appeal filed by the Company, only to establish a ceiling limiting the fine, in the amount of R\$100,000 reais, for possible non-compliance with the preliminary injunction. Internal Interlocutory Appeal filed given the decision. Sentence partially ruling on requests of the Public Prosecutor's Office. Filing of an appeal by the Company. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of of unfavorable ruling | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Impact analysis in case of unfavorable ruling | Possibility of conviction in the amount of R\$3 million arising from social and collective damages. |

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| Proceedings No.: 8000450-03.2022.8.05.0135 | |
| a. Court | Consumer Relations Court of Ituberá. |
| b. Level | Trial |
| c. Establishment Date | 07/21/2022 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: -Neoenergia Coelba |
| e. Amounts, assets or rights involved | Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, alleging that since 2020 it has been following reports of discontinuity in the supply of electricity in the MUNICIPALITY OF ITUBERÁ/BA. Updated contingency amount: R\$605,370.80 |

4.4 Relevant non-confidential processes

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| f. Main facts | Injunction was granted on 07/28/2022, and an Interlocutory Appeal was filed by the Distributor. Conciliation Hearing designated for 09/28/2022, not held due to the absence of the MP. Hearing redesignated and held on 12/01/2022. Petition filed on 12/02/2022 requesting annulment of the act and redesignation of the hearing, for non-compliance with the deadlines provided for in the CPC. Interlocutory appeal by the Company was accepted partially only to reduce the amount of the fine for eventual non-compliance with the preliminary injunction. Internal Interlocutory Appeal filed given the decision. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of unfavorable ruling | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Impact analysis in case of unfavorable ruling | Possibility of conviction in the amount of R\$500 thousand reais arising from collective damages. |

| Proceedings No.: 8000451-85.2022.8.05.0135 | |
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| a. Court | 5th Consumer Relations Court of Ituberá. |
| b. Level | Trial |
| c. Establishment Date | 07/22/2022 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: -Neoenergia Coelba |
| e. Amounts, assets or rights involved | Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, alleging that since 2018 it has been following reports of discontinuity in the supply of electricity in the District of Sirinhaém in the Municipality of Ituberá/BA. Updated contingency amount: R\$607,290.33 |
| f. Key facts | Injunction granted on 08/02/2022. On 09/12/2022 Neoenergia Coelba filed an Interlocutory Appeal. Conciliation hearing held on 10/13/2022 without agreement. On 11/07/2022, a defense was filed. On 11/21/2022, a report on compliance with the injunction was attached. In parallel |

4.4 Relevant non-confidential processes

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| | a Special Appeal was filed by the Company due to the dismissal of the Interlocutory Appeal. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of of unfavorable ruling | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Impact analysis in case of of unfavorable ruling | Possibility of conviction in the amount of R\$500 thousand reals arising from collective damages. |

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| Proceedings No.: 8000370-11.2020.8.05.0264 | |
| a. Court | Consumer Relations Court of Ubaitaba |
| b. Level | Trial |
| c. Establishment Date | Trial |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: -Neoenergia Coelba |
| e. Amounts, assets or rights involved | Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, through representation of CDL - CLUBE DE DIRECENTES E LOJISTAS DE UBAITABA alleging recurrent interruptions in the supply of electricity in the municipality of Ituberá/BA. Subsequently, the initial petition was amended with complaints from the OAB section and an official letter from CEACON regarding the Energizar project. Updated contingency amount: R\$1,263.44 |
| f. Main facts | Injunction granted on 08/15/2022. On 09/16/2022, Neoenergia Coelba filed a Challenge and an Interlocutory Appeal. On 10/06/2022, a report on compliance with the injunction was attached. Most recent development: Partial provision of the Company's Interlocutory Appeal to reduce the daily fine set at the level of R\$1,000.00, as well as to extend the deadline for compliance with the obligations by 75 days. Motions for Clarification were filed by the Company, which are awaiting judgment. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |

4.4 Relevant non-confidential processes

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| presented | |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Impact analysis in case of unfavorable ruling | Possibility of conviction so that the Distributor is obligated to fully comply with collective indicators of continuity. |

| Proceedings No.: 8000679-66.2022.8.05.0230 | |
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| a. Court | 1st Consumer Relations Court of Santo Estevão |
| b. Level | Trial |
| c. Establishment Date | 04/18/2022 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: -Neoenergia Coelba |
| e. Amounts, assets or rights involved | Proceedings filed by the Rural Community Association of Cantiguinha against Neoenergia Coelba, alleging recurrent interruptions in the supply of electricity in the municipality of Santo Estevão/BA. Updated contingency amount: R\$603,436.74 |
| f. Key facts | Conciliation hearing held on 03/09/2023. Petition from plaintiff requesting production of expert evidence. Records concluded for judgment. |
| g. Summary of decisions on merits rendered | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings. |
| k. Analysis of the impact in case of unfavorable ruling | Possibility of conviction in the amount of R\$500 thousand reais arising from collective damages. |

4.4 Relevant non-confidential processes

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| Proceedings | |
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| Proceedings No. 8170029-60.2022.8.05.0001 | |
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| a. Court | 14th Consumer Relations Court - Salvador - BA. |
| b. Level | Trial |
| c. Establishment Date | 01/13/2013 |
| d. Parties to proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | These are proceedings aimed at compelling Coelba to maintain its support infrastructure and wiring fully compliant with technical standards, continuously and permanently removing cables, wires, ropes, equipment and other resources that originate from clandestine occupations or cause risks of accidents. Updated contingency amount: R\$ 8,033.40. |
| f. Main facts | Prior statement presented by the Company. Order determining the holding of a hearing and clarifying that the injunction will be considered only after the exercise of adversary proceedings. On 12/15/2022 Interlocutory appeal filed by the Public Prosecutor's Office under No. 8051496-48.2022.8.05.0000; The Company filed opposing Motion for Clarification regarding the interlocutory appeal on 01/27/2023; On 02/02/23, a conciliation hearing was held, at which time the MP informed that they were in negotiations with TIM. 10/20/2023 - MP filed a petition informing that they have no interest in carrying out new tests and requesting continuation of the case. Records concluded for judgment. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of proceedings | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Condemnation to pay collective non-pecuniary losses and individualized pecuniary damages and pain and suffering suffered by consumers harmed by fires and explosions of electrical wiring. |

4.4 Relevant non-confidential processes

| Proceedings No. 8000036-83.2023.8.05.0033 | |
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| a. Court | COURT OF THE DEEDS REGISTRY FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA |
| b. Level | Trial |
| c. Establishment Date | 01/18/2023 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, due to the occurrence of energy failures and interruptions in the supply of electricity in the Municipality of Jussari between 2019, 2020 and 2021. Condemnation of the Concessionaire requested to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting DEC and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other rates by the concessionaire, up until the conclusion of the case; in addition, ruling for collective pain and suffering requested. Updated contingency amount: R\$25,363.61. |
| f. Key facts | Preliminary injunction granted to determine that the Concessionaire: i) adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promote the adoption of technical measures necessary to correct the deficiencies identified, as well as the presentation of a periodic preventive maintenance plan with regards to the transmission network in the territory of the Municipality; iii) present a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal given the preliminary injunction, which was partially provided to extend the deadline for compliance from 30 to 90 days. The Distributor filed an appeal given the ruling. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective non-pecuniary losses. |
| Proceedings No. 8000037-68.2023.8.05.0033 | |

4.4 Relevant non-confidential processes

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| a. Court | COURT OF THE DEEDS REGISTRY FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA |
| b. Level | Trial |
| c. Establishment Date | 01/18/2023 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, due to the occurrence of energy failures and interruptions in the supply of electricity in the Municipality of Buerarema between 2019, 2020 and 2021. Condemnation of the Concessionaire requested to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting DEC and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other rates by the concessionaire, up until the conclusion of the case; in addition, ruling for collective pain and suffering requested. Updated contingency amount: R\$25,363.61. |
| f. Key facts | Preliminary injunction granted to determine that the Concessionaire: i) adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promote the adoption of technical measures necessary to correct the deficiencies identified, as well as the presentation of a periodic preventive maintenance plan with regards to the transmission network in the territory of the Municipality; iii) present a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal given the preliminary injunction, which was granted with suspensive effect. Neoenergia Coelba filed a defense. Records concluded. |
| g. Summary of decisions regarding merits presented | Case awaiting sentencing |
| h. Stage of proceedings | Case awaiting sentencing |
| i. Likelihood of loss: (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Proceedings |
| k. Impact analysis in case of unfavorable ruling | Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective non-pecuniary losses. |

Proceedings No. 8000038-53.2023.8.05.0033

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| a. Court | COURT OF THE DEEDS REGISTRY FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA |
| b. Level | Trial |

4.4 Relevant non-confidential processes

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| c. Date of Initiation | 01/18/2023 |
| d. Parties to the proceedings | Plaintiff: PUBLIC PROSECUTOR'S OFFICE OF THE STATE OF BAHIA Defendant: NEOENERGIA COELBA |
| e. Amounts, assets or rights involved | Public Civil Action filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, due to the occurrence of falls and interruptions in the supply of electricity in the Municipality of São José da Vitória between 2019, 2020 and 2021. It requires the Concessionaire to be condemned to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting the Dec and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other emoluments by the concessionaire, until the conclusion of the case; in addition, it requires the conviction in collective pain and suffering. Updated contingency amount: BRL 25,363.61. |
| f. Key facts | Granted the preliminary injunction to determine that the Concessionaire: i) adopts necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promotes the adoption of technical measures necessary to correct the deficiencies pointed out, as well as the presentation of a periodic preventive maintenance plan with regard to the transmission network in the territory of the Municipality; iii) presents a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal of Instrument in view of the preliminary decision and defense. |
| g. Summary of decisions on the merits | Case awaits sentencing |
| h. Stage of the proceeding | Case awaits sentencing |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason why the process is considered relevant | Public Civil Action |
| k. Impact analysis in case of loss of the case | Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective moral damages. |

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| Case No. 8000711-47.2023.8.05.0065 | |
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| a. Court | COURT OF DEEDS RELATING TO THE CONSUMER, CIVIL AND COMMERCIAL RELATIONS OF CONDE |
| b. Level | First |
| c. Date of Initiation | 09/21/2023 |

4.4 Relevant non-confidential processes

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| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Action filed by the Public Prosecutor's Office of the State of Bahia, converting the administrative procedure, on the grounds that NEOENERGIA COELBA has been failing to provide electricity supply services in the Municipality of Conde, as reported by CEACON, through the Energizar Project. Updated contingency amount: BRL 22,803.43. |
| f. Key facts | A preliminary injunction was granted in the case to determine that the Distributor, under penalty of a daily fine of BRL 30,000.00: (i) restore the supply of electricity, in the event of daily interruptions, within a maximum period of 03 hours per day, counted from the first claim; (ii) present, within a period not exceeding 60 days, a technical study that identifies the causes that lead to the extrapolation of the collective indicators of the sets that serve the municipality, and indicate the actions that must be taken, with the respective implementation schedule; (iii) proceed with the implementation of the actions contemplated in the technical study/project, within a maximum period of 180 days. Process in appeal phase regarding the granting of the injunction. |
| g. Summary of decisions on the merits | Case awaits sentencing |
| h. Stage of the proceeding | Case awaits sentencing |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason why the process is considered relevant | Public Civil Action |
| k. Impact analysis in case of loss of the case | Abstention from suspension of energy services in the Municipality and presentation of a technical study that identifies the causes that lead to the extrapolation of the collective indicators of the sets that serve the municipality, with the actions that should be adopted. |

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| Case No. 8049850-63.2023.8.05.0001 | |
| a. Court | 10TH CIVIL AND COMMERCIAL COURT OF SALVADOR |
| b. Level | First |
| c. Date of Initiation | 04/20/2023 |
| d. Parties to the proceedings | Plaintiff: Morel Montagens de Redes Elétricas LTDA. Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Termination action filed against the Distributor, alleging that, since October 2014, the Company has been making undue withholdings of collateral and invoices, repeated delays in transfers related to the provision of services, in addition to |

4.4 Relevant non-confidential processes

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| | <p>harmful contracts changes and payments made in arrears. In view of this, it requires, as an injunction, the immediate judicial deposit of the undisputed amount as collateral, in the amount of BRL 16,175,621.15, as well as the amounts as invoices for services rendered and not paid, which total the amount of BRL 2,014,782.22, under penalty of payment of a daily fine and the crime of disobedience. On the merits, it requires that the Concessionaire be ordered to pay: a) the unduly withheld collateral, which totals BRL 16,175,621.15; b) the amounts referred to in the overdue and blocked invoices in the amount of 1,748,530.23; c) the amounts referred to in the services invoiced in February with maturities in March 2023, in the amount of BRL 266,251.99; d) material damage, in the form of lost profits, of the amount related to the expected billing frustration between the months of April/2023 to July/2023, in the amount of BRL 62,211,545.72; e) material damage to the amount related to the absence of monetary correction by the index contractually foreseen between the months of May/2020 until December/2020 of Contracts No. 4600031329 and 4600031330, in the amount of BRL 497,628.38; f) moral damage in the amount of BRL 1,000,000.00; and g) the contractual termination for just cause is recognized, due to the exclusive fault of the Concessionaire and the application of a fine contractually provided for in the amount of BRL 15,900,479.00.</p> <p>Updated contingency amount: BRL 106,299,175.10.</p> |
| f. Key facts | 07/19/2023 - Morel attached the proof of payment of procedural costs. Case in the process of presenting a defense. |
| g. Summary of decisions on the merits | Case awaits sentencing |
| h. Stage of the proceeding | Case awaits sentencing |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason why the process is considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of loss of the case | Judicial deposit of the amount required as collateral and indemnity for moral damages. |

Neoenergia Cosern

| Case 0044941-69.2011.4.01.3400 | |
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| a. Court | 20th Federal Court - Brasília |
| b. Level | Trial court |
| c. Date of Initiation | 05/02/2012 |
| d. Parties to the proceedings | Plaintiff: FECOERN - Federação das Cooperativas de Energia e Desenvolvimento Rural do Rio Grande do Norte |

4.4 Relevant non-confidential processes

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| | Defendants: COSERN and ANEEL |
| e. Amounts, assets or rights involved | <p>BRL 1,486,182,797.55 (one billion, four hundred and eighty-six million, one hundred and eighty-two thousand, seven hundred and ninety-seven reais and fifty-five cents). Action filed by FECOERN against ANEEL and COSERN aiming at the fulfillment of an obligation arising from agreement signed between COSERN, FECOERN and Cooperativas, with the intervention of ANEEL, which regulated the transfer of electrical assets from Fecoern and its affiliates to Cosern. The causes of action presented reside, in summary, in the manifestly unfounded allegations that:</p> <p>(i) the Agreement governing the Transfer of Electric Assets from Cooperativas to COSERN allegedly would not have been fulfilled, as there would have been assets allegedly not valued - when, in fact, not only was the valuation carried out and completed, but it was also found that numerous of the alleged assets indicated by FECOERN and Cooperativas simply did not exist;</p> <p>(ii) the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision of COSERN);</p> <p>(iii) supposedly there should be no verification of the effective existence and condition of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to the judicial decisions on the matter;</p> <p>(iv) damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine.</p> <p>Orders are:</p> <ul style="list-style-type: none"> a) preliminary release of the guarantee of BRL 20,000,000.00 (request already rejected); b) condemnation to the payment of value related to high voltage assets: BRL 323,407,049.57 (12/31/2010); c) condemnation to the payment of indemnity, compensation for losses and damages and loss of profits, as of 11/13/2009; d) condemnation to the payment of a |

4.4 Relevant non-confidential processes

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| | <p>criminal contract fine of BRL 10,000.00 per day, as of 12/08/2009;</p> <p>e) condemnation to the payment of the monetary correction of the amounts calculated, plus legal interest;</p> <p>f) condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement;</p> <p>g) joint conviction of COSERN and ANEEL to pay the procedural costs and attorney's fees, in 20% of the total amount of the conviction.</p> |
| f. Key facts | 05.07.2012 – Cosern received the summons. Objection filed. Reply submitted. Case in the instructional phase. 12.31.2023 - Judicial expertise completed. Objection presented. I conclude for decision. |
| g. Summary of decisions on the merits | N/A |
| h. Stage of the proceeding | Trial court. Procedural instruction. Expertise. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason why the process is considered relevant | Amount involved. |
| k. Impact analysis in case of loss the case | Payment resulting from the alleged breach of the agreement term, with termination of the agreement entered into; payment of indemnity for losses and damages for the assets, including loss of profits; and payment of a daily criminal contractual fine for non-compliance with the agreement. |

| Case 0092642-21.2014.4.01.3400 | |
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| a. Court | 13th Federal Court - Brasília |
| b. Level | Trial court |
| c. Date of Initiation | 03/16/2015 |
| d. Parties to the proceedings | Plaintiff: CERVAL - Cooperativa de Energia e Desenvolvimento Rural do Vale do Açu Defendants: COSERN and ANEEL |
| e. Values, assets or rights involved | <p>BRL 698,671,112.28 (six hundred and ninety-eight million, six hundred and seventy-one thousand, one hundred and twelve reais and twenty-eight cents) Action to comply with the obligation arising from the transfer of electrical assets from Cerval to Cosern, in view of the agreement entered into between Fecoern, Cooperativas, ANEEL and Cosern. The causes of action presented reside, in summary, in the manifestly unfounded allegations that:</p> <p>(i) the Agreement governing the Transfer of Electrical Assets from Cooperativas to COSERN allegedly would not have been fulfilled, as there would have been assets allegedly not valued - when, in fact, not only the valuation was carried out and completed,</p> |

4.4 Relevant non-confidential processes

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| | <p>as it was also found that numerous of the alleged assets indicated by FECOERN and Cooperativas simply did not exist;</p> <p>the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision of COSERN);</p> <p>supposedly there should be no verification of the effective existence and the state of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to judicial decisions on the matter;</p> <p>damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine.</p> <p>Orders are:</p> <ul style="list-style-type: none"> a) condemnation to the payment of value related to low-voltage assets: BRL 8,565,764.77 (10/31/2014); b) condemnation to the payment of relative value to medium voltage assets: BRL 163,779,077.81 (12/31/2014), or value calculated in a new valuation, discounting the advance by COSERN of BRL 4,000,000.00; c) condemnation to the payment of monthly amount for the rental of the goods; d) condemnation to the payment of indemnity and reimbursement of losses and damages; e) condemnation to the payment of the correction of the amounts calculated, plus legal interest; f) condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement; |
| f. Key facts | 03.16.2015 - Cosern received the summons. Challenge and counterclaim filed by Cosern. Case in the instructional phase. 12.31.2023 - Awaiting decision on judicial expertise |
| g. Summary of decisions on the merits | N/A |
| h. Stage of the proceeding | Trial court. Procedural instruction. Expertise. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason why the process is considered relevant | Amount involved. |

4.4 Relevant non-confidential processes

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| k. Impact analysis in case of loss of the case | Payment of indemnity for the collections. |
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| Case 0009331-06.2012.4.01.3400 | |
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| a. Court | 3rd Federal Court - Brasília |
| b. Level | Trial court |
| c. Date of Initiation | 06/13/2012 |
| d. Parts of the case | Plaintiff: CERPAL - Cooperativa de Energia e Desenvolvimento Sustentável do Agreste Potiguar Defendants: COSERN and ANEEL |
| e. Amounts, assets or rights involved | <p>233,887,136.76 two hundred and thirty-three million, eight hundred and eighty-seven thousand, one hundred and thirty-six reais and seventy-six cents).</p> <p>Action of compliance with an obligation arising from transfer of electrical assets from Cerpal to Cosern, in view of the agreement entered into between Fecoern, Cooperativas, ANEEL and Cosern. The causes of action presented reside, in summary, in the manifestly unfounded allegations that:</p> <p>(i) the Agreement that governs Electrical Asset Transfer from Cooperativas to COSERN supposedly would not have been fulfilled, as there would be assets supposedly not evaluated - when, in fact, not only was the evaluation carried out and completed, but it was also found that numerous alleged assets indicated by FECOERN and Cooperativas simply did not exist;</p> <p>(ii) the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision</p> <p>of COSERN);</p> <p>(iii) supposedly there should be no verification of the effective existence and the state of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to judicial decisions on the matter;</p> <p>(iv) damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine.</p> <p>Orders are:</p> |

4.4 Relevant non-confidential processes

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| | <p>Condemnation to the payment of an amount related to the low voltage assets: BRL 6,662,979.54;</p> <p>condemnation to the payment of an amount related to the medium voltage assets: BRL 35,560,609.32 (12/31/2010), or amount calculated in a new valuation, discounting the advance by COSERN of BRL 4,000,000.00;</p> <p>condemnation to the payment of a monthly amount for the usufruct of the assets;</p> <p>condemnation to the payment of indemnity and reimbursement of losses and damages;</p> <p>condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement;</p> <p>declaration of non-existence of debt to the detriment of CERPAL: counterclaim in the amount of BRL 17,270,321.08;</p> <p>alternatively, declaration of nullity of the term of agreement, with the return of the status quo ante;</p> <p>conviction of COSERN and ANEEL to pay the procedural costs and attorney's fees, in 20% of the total amount of the conviction.</p> |
| f. Key facts | 06.13.2012 - Cosern received the summons. Challenge and Counterclaim filed. Process in instructional phase. 12.31.2023 - Judicial expertise initiated. |
| g. Summary of decisions on the merits | N/A |
| h. Stage of the proceeding | Trial court. Procedural instruction. Expertise. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason why the process is considered relevant | Amount involved. |
| k. Impact analysis in case of loss of the case | Payment of indemnity for the collections. |

| Case 0500003-21.2007.8.20.0162 | |
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| a. Court | Judicial District of Extremoz/RN |
| b. Level | Trial court |
| c. Date of Initiation | 08/07/2007 |
| d. Parties to the proceedings | Plaintiff: State Public Prosecutor's Office of Extremoz Defendants: Cosern, Municipality of Extremoz, SAAE de Extremoz, State of Rio Grande do Norte and Idema. |
| e. Values, assets or rights involved | This is a Public Civil Action with a request for an injunction proposed by the Public Prosecutor's Office of Extremoz. The Public Prosecutor intends to grant an injunction, so that an order is issued to Cosern to: a) refrain from expanding the electrification network in the Genipabu APA, unless it obtains an environmental license, from Idema, or Ibama to do so; b) remove the part of the electrification network that is inside the area not subject to construction in the Genipabu APA; c) inspect thefts of electricity in the APA area and, in identifying the offenders, register the fact at the corresponding police station, forwarding a copy of the |

4.4 Relevant non-confidential processes

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| | <p>occurrence to the public prosecutor's office, to adopt the relevant measures. On the merits, it requires the condemnation of the state of Rio Grande do Norte, Idema and the city of Extremoz, in an obligation to do so, so that it restores the environment to its previous status, according to the result of the PRAD (plan for the recovery of the degraded area).</p> |
| f. Key facts | <p>On 08.07.2007 - Cosern was cited.</p> <p>On 08.08.2007 - Injunction issued. On 08.27.2007 - Cosern filed a defense.</p> <p>On 11.08.2007 - Cosern filed a petition on 11.08.2007, stating that it is unable to comply with the injunction without the IDEMA delimiting the protection area. It requires, therefore, the subpoena of the aforementioned body.</p> <p>On 12.11.2007 - Decision on MOTION FOR CLARIFICATION filed by COSERN. "By exposure, I PARTIALLY GRANT the request and amend the decision on pages 93/104 only to determine Cosern to remove the electrical network and SAAE to refrain from offering the water and sewage service of the consumer units located in the Genipabu APA area, within 60 days, however, only from the confirmation by IDEMA of the exact area covered by State Decree No. 12,620/95, all under penalty of a daily fine of BRL 500.00 (five hundred reais) already established previously."</p> <p>On 12.13.2011 - Hearing held. Present the parties. Cosern postulated that its obligations be rectified under the terms of the decision already rendered on pgs. 1125/1126 which was also granted by the Honorable Judge. The parties have entered into an agreement as follows: this action will be suspended until June 2013, at the end of which a study of the support capacity of the dunes of the Genipabu APA area will be completed.</p> <p>06.31.2017 - Awaiting the hearing of instruction and judgment to be designated by the court.</p> <p>12.31.2020 - Hearing again scheduled for 02.04.2021, at 09:00 a.m.</p> <p>03.17.2021 - Judgment partially upheld to order the State of Rio Grande do Norte, IDEMA and the Municipality of Extremoz to do what is necessary to restore the environment to the status quo ante, as far as possible, under the terms of a PRAD (Degraded Area Recovery Plan) to be formulated by these defendants, in the context of compliance with a judgment, considering the situations already consolidated and environmental preservation; declare the nullity of all Letters of Support granted after the validity of the Civil Code of 2002, that is, from January 11, 2003; declare the nullity of all Letters of Support granted after the publication of the Decree of creation of APA Jenipabu - no.:12,620 of May 17, 1995, that refers to a property located in an area defined as non edificandi; declare the nullity of the Construction or Operation Permits granted by the Municipality of Extremoz/RN, having as their purpose</p> |

4.4 Relevant non-confidential processes

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| | <p>an area belonging to the APAJ, only and specifically those areas that are not suitable for use or construction - under the terms of the Management Plan or are located in an area defined as non edificandi; order the Municipality of Extremoz/RN to refrain from granting licenses and permits for construction or operation in disagreement with the legislation in force, and above all, in disagreement with the prescriptions of the APA Jenipabu Management Plan; order the Municipality of Extremoz/RN to promote the complete, constant and systematic cleaning of waste left in the APAJ throughout the entire area comprising its territory.</p> <p>06.01.2021 - Appeal by the State of RN and IDEMA.</p> <p>12.31.2022- Records sent to the judicial secretariat to certify subpoenas for the presentation of counterarguments by the parties.</p> <p>12.31.2022-. Remitted the Records (by final judgment of the appeal) to the First Degree</p> |
| g. Summary of decisions on the merits | <p>Judgment of partial validity. (i) Obligation to make to the State of Rio Grande do Norte, IDEMA and the Municipality of Extremoz to restore, as far as possible, the environment to the status quo ante, under the terms of PRAD (Degraded Area Recovery Plan) to be formulated by these defendants, in compliance with the judgment, considering the situations already consolidated and environmental preservation; (ii) Declaration of nullity of all Letters of Support granted after the validity of the Civil Code of 2002, that is, as of January 11, 2003; (iii) Declaration of nullity of all Letters of Support granted after the publication of the Decree creating APA Jenipabu - No. 12,620 of May 17, 1995, which refer to a property located in an area defined as non edificandi; (iv) Declaration of nullity of the Construction or Operating Permits granted by the Municipality of Extremoz/RN, having as purpose an area belonging to APAJ, only and specifically those areas that cannot be used or built - under the terms of the Management Plan or are located in an area defined as non edificandi; (v) Condemnation of the Municipality of Extremoz/RN in the obligation not to refrain from granting licenses and permits for construction or operation in disagreement with the legislation in force, and mainly in disagreement with the prescriptions of the Management Plan of APA Jenipabu; (vi) Condemnation of the Municipality of Extremoz/RN in the obligation to promote thorough cleaning, constant and systematic waste left in the APAJ throughout the composite area of its territory.</p> |
| h. Stage of the proceeding | Appeal. Awaiting judgment of the appeal of the State of RN and IDEMA. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Likely |
| j. Reason why the process is considered relevant | Public Civil Action. |

4.4 Relevant non-confidential processes

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| k. Impact analysis in case of loss of the case | Illiquid. |
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| Case 0000363-30.2008.8.20.0145 | |
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| a. Court | Civil Court of Nísia Floresta/RN |
| b. Level | Trial court |
| c. Date of Initiation | 02/20/2008 |
| d. Parties to the proceedings | Plaintiff: State Public Prosecutor Defendants: Cosern, State of Rio Grande do Norte, IDEMA, Municipality of Nísia Floresta |
| e. Values, assets or rights involved | 42,063.65 (forty-two thousand sixty-three reais and sixty-five cents). This is a Public Civil Action filed by the Public Prosecutor's Office of Nísia Floresta, in relation to the Dunes of Nísia Floresta. The Public Prosecutor alleges that by state decree of 1999 the APA bonfim/guaráira was created in that municipality, and in 2000 a law on the ecological-economic zoning of the RN was issued, but that to date an objective delimitation of that area has not been made by the competent environmental agency and there is no APA management plan, which generated irregular occupations and environmental risk. |
| f. Key facts | <p>02.20.2008 - Cosern received the summons. 03/17/2008: Injunction Granted only to determine (i) IDEMA to carry out a study on the APA area, as well as to refrain from granting new licenses; ii) The municipality so that it does not grant permits for unlicensed construction.</p> <p>03.27.2008 - Defense filed.</p> <p>03/07/2016 - Judge's order determining: "In a continuous act, on the other hand, I GRANT the request made, to grant an extension within the period set in item.06 of the decision in question, setting a period of 18 (eighteen) months, for IDEMA to promote the study of the invaded areas, in the dunes of Nísia Floresta." IDEMA filed a motion for clarification.</p> <p>04/18/2017 DECISION Views. These are Motions for Clarification (pgs. 329-333) filed by the defendant, IDEMA, against alleged omissions and contradictions related to the decision rendered prior to (pgs. 221/226). I decide. Initially, the Motion for Clarification that involve knowledge, because their procedural assumptions of admissibility are present. Let us then proceed to the analysis of the matter raised by the defendant in the context of motions. Regarding the above regarding item.01 of the decision in question, it should be said that it was evident that the study that was determined must be carried out in accordance with the postulate in item "A" of pg. 32 of the present case, so that the aforementioned point makes it clear that the study refers to the body of dunes of Nísia Floresta, and not to the entire area covered by APÁ Bonfim Guaráiras, so that</p> |

4.4 Relevant non-confidential processes

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| | <p>in particular, it should be noted that it is up to the supervisory body now required, based on its technical studies, to define which areas are the main points of the Nísia Floresta dune field, in order to identify them, signaling, as requested by the Public Prosecutor's Office, and determined by this court, however, as the Ministerial Body pointed out, there is no obstacle that there is an exchange of information between IDEMA and the Public Prosecutor's Office, in order to enable the indications of such areas, and there is also no obscurity or omission at this point, which may interfere with the performance of the judicial command. Finally, with regard to the request for an extension of the deadline granted for surveying the invaded areas, in view of all the grounds outlined by IDEMA, and also taking into account that the Public Prosecutor's Office did not oppose this request, I am in favor of granting such an extension to the deadline determined in the decision under appeal. For all the above reasons, I dismiss the motions for clarification, as I believe that the decision under appeal was quite clear, and this court has even reiterated its understanding of the points listed. On the other hand, I GRANT the request made to extend the deadline set out in item.06 of the decision in question, setting a deadline of 18 (eighteen) months for IDEMA to carry out a study of the invaded areas in the Nísia Floresta dune body. I maintain the sentence in the other terms and grounds set forth therein, as well as for the clarifications brought in this decision.</p> <p>06/31/2017- Process pending instruction, in addition to measures by the environmental agency to delimit the APA.</p> <p>12.31.2020 - No new movements.</p> <p>11.02.2021 - Order summoning IDEMA and the Municipality of Nísia Floresta to comply with the court decision.</p> <p>01.05.2022 - State of RN and IDEMA presented a statement on compliance with the injunction.</p> <p>07.06.2022 - Petition of Neoenergia COSERN requesting the summons of IDEMA to add to the records the geographical coordinates of the Dunes of Nísia Floresta inserted in the APA.</p> <p>06.26.2022 - Petition from IDEMA informing the placement of signposts from Dunes de Nísia Floresta/RN.</p> <p>09.17.2022 - Petition from the Public Prosecutor's Office requesting the revocation of items 2 and 3 of the injunction considering the preparation of the management plan and unenforceability of the environmental license for residential units and maintenance of items 4, 5 and 6 with notification from the Municipality of Nísia Floresta and IDEMA to present a compliance schedule.</p> <p>12.31.2023 - Awaiting mediation hearing assigned to 03/01/2024 10:30, at the 1st Court of Judicial District of Nísia Floresta.</p> |
| g. Summary of decisions on the merits | N/A |

4.4 Relevant non-confidential processes

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| h. Stage of the proceeding | Trial court. Articulated phase. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the process is considered relevant | Public Civil Action |
| k. Impact analysis in case of loss of the case | |

Neoenergia Elektro

| Case 0021457-16.2022.8.26.0100 (old number: 0000059-83.2017.4.03.6100) | |
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| a. Court | State Justice |
| b. Level | Judicial |
| c. Date of initiation | 01/27/2017 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of São Paulo Defendant: Elektro Redes S/A |
| e. Amounts, assets or rights involved | BRL 292,682,995.61 (December 2023) |
| f. Key facts | <p>This is a public civil action filed by the Federal Public Prosecutor's Office against Elektro on January 27, 2017, in which it claims:</p> <p>(i) the refund of twice the amount of the premiums paid by each consumer of the home insurance, with the exception of those that, notified in the form of the preliminary injunction, do not cancel the service within 90 days;</p> <p>(ii) after 1 year of the final and unappealable decision, to deposit in the Diffuse Rights Fund, within 90 days, the amount corresponding to twice the total value of the premiums paid to each consumer with the exception of consumers who have already received the indemnities;</p> <p>(iii) submission of quarterly reports for 1 year after the final and unappealable decision with the information on the execution of the obligations claimed in the action; and</p> <p>(iv) submission of a final report within 1 year and 4 months after the final decision, accounting for the obligations fulfilled.</p> |
| g. Summary of decisions on the merits | <p>Elektro was duly summoned and subpoenaed from the injunction issued on April 10, 2017. On July 12, 2017, Elektro filed its defense and filed an Interlocutory Appeal, which was granted suspensive effect until judgment of the appeal.</p> <p>On October 4, 2018, TRF-3 dismissed Elektro's Interlocutory Appeal, revoking the suspensive effect initially granted. From this decision, Elektro filed a Special Appeal, which is awaiting judgment. Elektro therefore began complying with the injunction as of October 2018, with (i) sending correspondence to customers and; (ii) sending an invoice message in the subsequent 3 months. In a reply filed on April 10, 2019, the MPF requested that Elektro present the evidence of compliance with the injunction, and Elektro presented the listing containing the information of all consumers who received the correspondence, including a sampling of the letters and invoices sent. On 05/27/2022, the records were distributed in the State Court. On 08/2022, the Public Prosecutor's Office opened a Civil Inquiry to investigate abusive practices in the contracting of an accessory service not provided by the concessionaire.</p> <p>On 11/25/2022, the case was dismissed in the lower court. On 08.01.2023, an appellate decision was published that upheld the appeal filed by the MPSP to annul the judgment and determined the return of the case to the court of origin. According to the Court of Appeals, i) the Civil Inquiry is not indispensable for the filing of an ACP; ii) there are no elements for a full understanding of the request, and there is a need for further evidence. Filed by Elektro Special Appeal.</p> |

4.4 Relevant non-confidential processes

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| h. Stage of the proceeding | Submitted by the MPSP counterarguments to the Special Appeal. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | Elektro will need to return amounts to consumers and in some cases the return may be double. |

| Case 038.01.2011.008600-6 | |
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| a. Court | 1 st Civil Court of the Judicial District of Araras |
| b. Level | STJ/STF |
| c. Date of initiation | 07/16/2011 |
| d. Parties to the proceedings | Plaintiff: Concessionária de Rodovias do Interior Paulista S/A - INTERVIAS Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 83,540,481.36 (December 23) |
| f. Key facts | This is a collection action filed by INTERVIAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including INTERVIAS, and there is a favorable decision to justify this lawsuit. It also requires the determination of how much is due by Elektro Redes through expertise. |
| g. Summary of decisions on the merits | <p>April/2013 there was a judgment granting the action.</p> <p>Appeal filed by Elektro.</p> <p>July/2015, judgment rendered, dismissing Elektro's appeal.</p> <p>August/2015, opposing motion for clarification.</p> <p>December/2015, the special and extraordinary appeals were filed.</p> <p>April/2017, a decision was handed down admitting the special appeal and dismissing the extraordinary appeal.</p> <p>June/2017, filed Arext.</p> <p>June/2022, judged Internal Interlocutory Appeal in Special Appeal that did not hear Elektro's Special Appeal.</p> <p>In view of the above decision, we will await the discussion before the Supreme Court (STF), due to the recent decisions handed down in Elektro's favor, in an interlocutory appeal, which is awaiting its regular processing.</p> <p>August/2022, records distributed to Min. Edson Fachin.</p> |
| h. Stage of the proceeding | Awaiting judgment of the Appeal in Extraordinary Appeal by the STF. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the process is considered relevant | This is a sectoral discussion in which favorable decisions can favor the standardization of |

4.4 Relevant non-confidential processes

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| | Case law in favor of Electricity Distributors and the like. |
| k. Impact analysis in case of loss of the case | Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place |

| Case 0042249-95.2012.8.26.0114 (old number 114.01.2012.042249-6) | |
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| a. Court | 2 nd Public Treasury Court of the District of Campinas |
| b. Level | Appeal |
| c. Date of initiation | 06/28/2012 |
| d. Parties to the proceedings | Plaintiff: CENTROVIAS Sistemas Rodoviários S.A. Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 179,500,451.07 (December 23) |
| f. Key facts | This is a collection action filed by CENTROVIAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including CENTROVIAS, and there is a favorable decision to justify this lawsuit. It also requires the determination of how much is due by Elektro Redes through expertise. |
| g. Summary of decisions on the merits rendered | On 05/28/2014, a judgment was rendered that partially upheld the Plaintiff's request, recognizing, however, the five-year limitation period of the claim. This decision was the subject of appeals by Elektro Redes and Centrovias. On December 12, 2016, judgment was held by the Court of Justice of SP on the appeals filed by Elektro Redes and Centrovias. Elektro Redes' appeal was granted to overturn the lower court judgment, dismissing Rodovia's request. Due to this decision, Centrovias' appeal was dismissed in the same act. Appeals have been filed with the Superior Courts, which are awaiting judgment. On 10/22/2019, judgment was rendered, accepting the motion for clarification, to partially grant the interlocutory appeal and, through consequence, partially grant the special appeal, to determine the return of the case to the origin, so that it is verified if there is a contractual provision to allow the claimed collection. On 11/05/2019, opposing motion for clarification by Elektro. On 05/13/2021, a judgment was rendered, rejecting Elektro's motion for clarification. On 05/20/2021, new motions for clarification was filed, which were rejected. Case awaits return to court of origin to comply with the judgment. August/2022, records sent to the TJSP, for a new trial. October/2022, records received by the Processing of Groups and Chambers. November/2022, judgment rendered, partially granting the Plaintiff's appeal and dismissing Elektro's appeal. Opposing motion for clarification by Elektro. |

4.4 Relevant non-confidential processes

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| h. Stage of the proceeding | Awaiting judgment of Elektro's motion for clarification. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the proceeding is considered relevant | This is a sectoral discussion in which favorable decisions can favor the standardization of Case law in favor of Electricity Distributors and the like. |
| k. Impact analysis in case of loss of the proceeding | Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place |

| Case 0000938-90.2013.8.26.0114 | |
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| a. Court | 2 nd Public Treasury Court of the District of Campinas |
| b. Level | STJ and STF. |
| c. Date of initiation | 02/28/2013 |
| d. Parties to the proceedings | Plaintiff: Rodovia das Colinas S/A Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 134,720,303.59 (December 23) |
| f. Key facts | This is a collection action filed by COLINAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including COLINAS, and there is a favorable decision to justify this lawsuit. It also requires the determination of how much is due |
| g. Summary of decisions on the merits rendered | <p>2013, the action was dismissed at trial court.</p> <p>In August 2014, a decision was handed down rejecting the appeal, declining jurisdiction and ordering the case to be referred to the 7th Chamber of Public Law, in view of the prevention identified for hearing the appeal.</p> <p>In October 2014, a Special Appeal was filed by Elektro, which was not admitted, which is why an Aresp was filed.</p> <p>In December 2018, a monocratic decision was issued, dismissing Elektro's Aresp, which is why in February 2020, an Interlocutory Appeal was filed.</p> <p>In October 2020, Elektro's internal appeal was dismissed.</p> <p>In November 2020, the case was dismissed by the TJSP.</p> <p>In November 2020, a judgment was rendered partially granting the appeal filed by Rodovia das Colinas, with the recognition of the occurrence of statute of limitations, in relation to the installments prior to 01/09/2003. In June 2020, motion for clarification was filed by both parties. July 22, the motion for clarification was rejected.</p> |

4.4 Relevant non-confidential processes

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| | <p>Special appeal filed by both parties. October 22, the appeals filed by both parties were inadmissible, and Aresp and Arext were filed</p> <p>February 23 filed by both parties against the Interlocutory Appeals in Special and Extraordinary Appeals.</p> |
| h. Stage of the proceeding | Awaiting judgment of the Appeals in Special and Extraordinary Appeal by the STF. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the process is considered relevant | This is a sectoral discussion in which favorable decisions can favor the standardization of Case law in favor of Electricity Distributors and the like. |
| k. Impact analysis in case of loss of the case | Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place |

| Case 1010865-58.2016.8.26.0114 | |
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| a. Court | 1 st Civil Court of the District of Campinas |
| b. Level | STF. |
| c. Date of initiation | 05/09/2016 |
| d. Parties to the proceedings | Plaintiff: Concessionária Rota das Bandeiras S.A. Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 95,553,841.51 (December 23) |
| f. Key facts | <p>This is a collection action brought by Rota das Bandeiras, which is demanding payment for the use of the domain strip. A hearing was held and Elektro filed a defense. After the submission of a reply, an order was issued, determining the redirection of the action to one of the Courts of the Public Treasury of the District of Campinas. The plaintiff submitted a new statement, attaching new engineering work, with new photos of the power lines. On November 4, 2016, an order was issued, determining that the case be suspended until judgment of ordinary action No. 0000332-46.2016.8.26.0053, filed by Elektro against Rota das Bandeiras. Motion for clarification filed by Elektro against this decision. Ordinary action No. 000033246.2016.8.26.0053: an order was issued, determining the redistribution of the case file to the 2nd Court of the Vila Mimosa Regional Court, in the District of Campinas, in view of the identity of the subject matter with case file No. 0015213-71.2012.8.26.0084.</p> |
| g. Summary of decisions on the merits rendered | <p>On 01/08/2018, a judgment was handed down upholding the action. On 02/14/2018, opposing motion for clarification. On 08/24/2018, the judgment granting the action was upheld. On 09/21/2018, appeals were filed by both parties. On 02/04/2019, a judgment was rendered, determining the remittance of the case for redistribution. On 06/10/2019, judgment was rendered, dismissing</p> |

4.4 Relevant non-confidential processes

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| | <p>the appeals. On 07/05/2019, opposing motion for clarification by Elektro. On 10/07/2019, a decision was rendered, partially granting the motion for clarification opposed by Elektro, but without modifying effects. On 11/06/2019, the special and extraordinary appeals were filed by Elektro and on 11/07/2019, a special appeal was filed by the opposing party. On 01/06/2020, a decision was rendered, dismissing the appeals filed by Elektro and the opposing party, having been filed the corresponding aresp and arext by both parties. On 05/05/2020, records distributed at the STJ, to Min. Herman Benjamin (Aresp no. 1.696.769/SP). On 08/31/2020, a monocratic decision was issued, hearing both appeals, in order not to hear the special appeals. On 09/22/2020, Elektro filed an interlocutory appeal and Rota das Bandeiras filed a motion for clarification. On 10/29/2020, Rota das Bandeiras' motions for clarification were upheld, in order to determine that it should be ordered to pay succumbence fees. On 02/24/2021, a judgment was rendered, dismissing the internal interlocutory appeal filed by Elektro.</p> <p>On 05/24/2021, the records sent to the STF and on 05/31/2021, the interlocutory appeal was denied.</p> <p>In 2021, Elektro filed an Interlocutory Appeal, which is awaiting judgment. Awaiting the vote of the Reporting Justice (Ricardo Lewandowski).</p> <p>In parallel to the judgment on the merits, Rota da Bandeiras began provisional execution in March 2021. Elektro presented insurance to guarantee the execution and requested the performance of expertise, which was granted by the trial court.</p> <p>Rota da Bandeiras appealed the decision to the TJ/SP, and is pending a decision by the Court. Forensic investigation to verify the extent of the range used by Elektro.</p> |
| h. Stage of the proceeding | Awaiting judgment of Elektro's Interlocutory Appeal by the STF. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the process is considered relevant | This is a sectoral discussion in which favorable decisions can favor the standardization of Case law in favor of Electricity Distributors and the like. |
| k. Impact analysis in case of loss of the case | Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place |

4.4 Relevant non-confidential processes

| Case 1021301-13.2015.8.26.0114 | |
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| a. Court | 8th Public Treasury Court of the Central Jurisdiction of the District of São Paulo/SP |
| b. Level | STJ and STF. |
| c. Date of initiation | 05/09/2016 |
| d. Parties to the proceedings | Plaintiff: Nova Dutra Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 92,730,518.49 (December 23). |
| f. Key facts | Declaratory Action filed by NovaDutra, in 2013, against Elektro, with the objective of: (i) declaring the enforceability of the remuneration for the use of the right-of-way of the highways managed by Nova Dutra; and (ii) ordering Elektro to pay the fee related to the use of the right-of-way of the highways under the Applicant's concession from 07.03.2055 until the end of the concession. |
| g. Summary of decisions on the merits rendered | <p>November/2016, a judgment was rendered that dismissed the requests of Nova Dutra, which filed an Appeal.</p> <p>August/2018, the TJSP granted Nova Dutra's appeal.</p> <p>October/2018, Special and Extraordinary Appeals filed by Elektro, both inadmissible. June/2020, monocratic decision dismissing the AREsp, on the grounds that the understanding of the TJSP, in the sense that charges for use of the domain strip are applicable, would be in accordance with the understanding of that court. July/2020 an interlocutory appeal was filed, however, the decision was fully upheld due to the Court's position on the matter.</p> <p>September/2021, a monocratic decision was issued that dismissed the Extraordinary Appeal filed by Elektro, a decision against which an interlocutory appeal was filed in RE.</p> <p>May/2022, in a monocratic decision, Min. Edson Fachin granted Elektro's Extraordinary Appeal, declaring the impossibility of charging a price for the use of the right-of-way. In the end, the burden of proof was reversed. June/2022, filed a Regimental Interlocutory Appeal by Nova Dutra. Submitted Counterclaim by Elektro. In October/2022, in a monocratic decision, Min. Edson Fachin deemed the interlocutory appeal filed by Dutra aggrieved, maintaining the provision of the interlocutory appeal filed by Elektro in view of the decision of inadmissibility of the extraordinary appeal issued by the TJSP. Interlocutory appeal filed by Dutra, which is pending judgment.</p> |
| h. Stage of the proceeding | Awaiting judgment of the Interlocutory Appeal of |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote. |
| j. Reason why the process is considered relevant | This is a sectoral discussion in which favorable decisions can favor the standardization of Case law in favor of Electricity Distributors and the like. |
| k. Impact analysis in case of loss of the case | Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place |

4.4 Relevant non-confidential processes

| Case 0004277-19.2004.4.03.6105 | |
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| a. Court | Federal Justice |
| b. Level | Judicial |
| c. Date of Initiation | 04/01/2004 |
| d. Parties to the proceedings | Plaintiff: ASSOCIAÇÃO DE DEFESA E PROTEÇÃO DOS DIREITOS DO CIDADÃO DEFENDE Defendants: Elektro Redes S/A; ANEEL and Federal Government |
| e. Amounts, assets or rights involved | BRL 1,743.83 (December 2023) |
| f. Key facts | This is a Public Civil Action filed by DEFENDE - Associação de Defesa e Proteção dos Direitos do Cidadão, with a request for an injunction, in order to establish a criterion for enjoying the benefit of the social tariff higher than the quantum stipulated in Decree No. 4336/02 and ANEEL Resolutions No. 485/02 and 694/03, and not lower than the national minimum wage. It argues that the criteria developed by ANEEL is illegal. |
| g. Summary of decisions on the merits rendered | The judgment upheld the action. Elektro appealed and the judgment partially upheld the appeal and: i) confirmed that ANEEL had exceeded its regulatory powers; ii) defined criteria for classifying consumers in the Low Income Residential Subclass; iii) ordered ELEKTRO to refund the amounts overcharged to consumers by means of a rebate or compensation in the payment of future bills or bills due to consumers; iv) determined that the erga omnes effectiveness of the ruling is limited to the territorial jurisdiction of the 5th Judicial Sub-section of the State of São Paulo; v) reduced the daily fine; vi) ordered the application of monetary correction in the payment of future bills or bills due to consumers. iv) determined that the erga omnes effectiveness of the judgment is restricted to the territorial sphere of the 5th Judicial Subsection of the State of São Paulo; v) reduced the daily fine; vi) determined that monetary restatement should be applied from the time of the undue payment, in accordance with the Federal Court's calculation manual. Motion for Clarification filed by Elektro and ANEEL and Special Appeal by DEFENDE. In August 2021, Elektro and ANEEL's motion for clarification were rejected. Filed by Elektro and ANEEL Special and Extraordinary Appeal, which are awaiting judgment. |
| h. Stage of the proceeding | Awaiting judgment in higher courts. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If Elektro loses the action, it will have to grant low-income fare to consumers and return "overcharged" amounts. |

Termopernambuco

| Case 0051048-90.2015.4.01.3400 (Interlocutory Appeal 0065158-12-2015.4.01.0000; Writ of Mandamus 1000661-352016.4.01.0000) | |
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| a. Court | 1st Federal Court of DF Federal Regional Court of the First Region (Interlocutory Appeal and Writ of Mandamus) |
| b. Level | Appeal |
| c. Date of initiation | 08/31/2015 |
| d. Parties to the proceedings | Plaintiff: Associação Brasileira de Geradoras Termelétricas - ABRAGET Defendants: National Electric Energy Agency - ANEEL and Federal |
| e. Amounts, assets or rights involved | Action with request for interlocutory relief so that the Defendants are compelled not to transfer to ABRAGET's associates the financial burden of any judicial decisions, to which they were not parties, related to the effects of the current GSF values on hydroelectric generators, in all settlements carried out by CCEE in the course of the action, as well as |

4.4 Relevant non-confidential processes

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| | decorrente. For this case there is no provisioned value, as it is not applied. |
| f. Key facts | <p>On 09/09/2015, the judge granted the interlocutory relief sought by ABRAGET. On 09/21/2015, the CCEE was officiated. On 07/19/2017, the court of the action granted the admission of CCEE as a joinder. The request for review of ANEEL's interlocutory appeal (No. 005374769.2015.4.01.0000) was included in the agenda for judgment on 08/08/2018. On 07/30/2018, the MPF's statement on the interlocutory appeal was determined and the judgment designated for 08/08/2018 was considered impaired. On 12/17/2018 and 01/28/2019, the Federal Government and ANEEL, respectively, filed petitions stating that they had no further evidence to produce.</p> <p>On 11/22/2019, a judgment was rendered that upheld ABRAGET's requests. On 01/30/2020 and 02/03/2020, decisions were published denying follow-up to the interlocutory appeals for the loss of the object due to the supervenience of the judgment. On 03/27/20 and 04/24/20, ANEEL, the Federal Government and CCEE filed an appeal against the judgment. On 08/14/20, ABRAGET presented counterarguments to the appeals filed. On 05/13/21, the appeals were sent to TRF1.</p> <p>No new relevant movements since 05/13/2021.</p> |
| g. Summary of decisions on merits rendered | <p>11/22/2019 - Judgment: 1) Declare the illegitimacy of the imposition to the associates of the plaintiff identified on pages 251/252, of any reflections, effects or costly impacts of judicial decisions rendered in third party lawsuits that discuss the GSF Factor - such as the limitation of the incidence of the GSF adjustment factor (Generation Scaling Factor) on hydroelectric generators, the costs of sharing the hydrological risk of the Energy Reallocation Mechanism (MRE), as well as the costs arising from the reduction/displacement of hydroelectric generation and the excessive burden related to the GSF rule found in other lawsuits -, and to which said associates are not a party, and, therefore,</p> <p>2) Convict the defendants Federal Government and ANEEL, as well as the litigation assistant (CCEE), in the obligation not to do so in order to refrain from transferring to the associates of the plaintiff identified on pages 251/252 the financial burden arising from any judicial decisions - of which it is not a part - that have limited the incidence of the GSF (Generation Scaling Factor) adjustment factor on hydroelectric generators, in all settlements carried out by CCEE in the course of this action, as well as refrain from applying any sanction arising therefrom and considering them in default due to their exclusion from the apportionment in question.</p> |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Not applicable. |
| j. Reason for why proceedings are considered relevant relevante | Transfer of the financial burden of judicial decisions related to the effects of GSF to thermoelectric generators, including Termopernambuco. |
| k. Impact analysis in case of loss of proceeding | Termopernambuco is not part of the process, but is associated with ABRAGET. In case of suspension or revocation of the favorable injunction granted to ABRAGET, or even in case of loss, there would be a transfer of the financial burden of the judicial decisions related to the effects of the GSF to the thermoelectric generators, including Termopernambuco. |

ENVIRONMENTAL PROCEEDINGS

Neoenergia Elektro

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| Case 0000470-91.2008.8.26.0441 | |
| a. Court | 2nd Civil Court of the District of Peruíbe - SP |
| b. Level | Trial court |
| c. Date of Initiation | 02/26/2008 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of São Paulo |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | BRL 84,292.23 (December 23). |
| f. Key facts | This is a Public Civil Action with a Request for Injunction, filed by the Public Prosecutor's Office of the State of São Paulo against the City of Peruíbe, Elektro and SABESP, due to the fact that the illegal occupants of the Santa Izabel Favela region are beneficiaries of electricity and water services, which would have fostered clandestine occupation, significantly expanding the environmental damage found in that area. It requests that an injunction be granted ordering the Municipal Government to carry out effective control and inspection of the use and occupation of the area mentioned, as well as the placement of signs, notices and banners identifying the clandestine occupation; Elektro and SABESP to refrain from carrying out new installations of public lighting poles or any other equipment. |
| g. Summary of decisions on the merits rendered | <p>There was the granting of anticipation of the effects of the guardianship so that the defendants would refrain from making new water and electricity connections in the area covered by the action. Elektro has proven compliance with the decision. In 2021, a technical investigation was carried out. On 11/06/22, Public Prosecutor petitioned requesting judgment of the dispute. The case is awaiting trial in the trial courts.</p> <p>On 03/06/2023, a judgment was issued where it was decided, in relation to Elektro: not to install new streetlights or other electricity supply equipment, under penalty of a fine of 10,000, for a new consumer unit and present an environmental recovery project for the area and physically extinguish the housing nucleus that was formed in the area object of the process.</p> <p>On 03/29/2023, Elektro filed an appeal pending trial.</p> |
| h. Stage of the proceeding | Awaiting judgment in the Appeal. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the process is considered relevant | As it is an Environmental Public Civil Action. |
| k. Impact analysis in case of loss of the case | The financial impact at the moment is invaluable. There is a request for compensation for damages that may be demonstrated during the course of the expert opinion, but these damages are not demonstrated. There may be a financial impact (indirectly linked to the object of the lawsuit) if the requests for an obligation not to do anything (not to authorize or allow an activity that leads to further environmental degradation, under penalty of a fine) and an obligation to do something (extinguish the housing estate that has formed in the area and present environmental recovery projects to the environmental agencies) are accepted. |

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| Case 0001088-61.2012.8.26.0355 | |
| a. Court | 2nd Civil Court of the District of Peruíbe - SP |
| b. Level | Trial court |

4.4 Relevant non-confidential processes

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| c. Date of Initiation | 06/12/2012 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of the State of São Paulo Defendant: Elektro Eletricidade e Serviços S.A. and Municipal Government of Miracatu/SP and others. |
| e. Amounts, assets or rights involved | BRL 174,383.48 (December 23) |
| f. Key facts | This is a public civil action filed by the Public Prosecutor's Office of the State of São Paulo against Elektro, the municipality of Miracatu, and 3 other real estate development companies, alleging that on 12/20/1982 the Municipal Government of Miracatu authorized the implementation of a subdivision called Chácara do Vale dos Lagos I, by said companies. The Public Prosecutor's Office understands that Elektro destroyed 360m ² of Permanent Preservation Area of the Serra do Mar Environmental Protection Area, and 2,304m ² of Dense Ombrophilous Forest in an advanced stage of regeneration, through opening of a section of 192 linear meters and a maintenance strip of an average of 12 meters wide, in addition to having installed 3 poles in an area occupied by vegetation with small river influence. |
| g. Summary of decisions on the merits rendered | In a Trial Court judgment, the Magistrate understood that it was not proven that Elektro had damaged the Environment, so that it dismissed, in relation to Elektro, the request made by the Public Prosecutor's Office, but upheld the injunction not to make new connections at the site. On 08/25/2021, an Appellate Decision was issued to extend the deadline by 180 (one hundred and eighty) days for the presentation of the project for the recovery of the degraded area (PRAD). On 04/06/2022, we request the issuance of a partial final and unappealable certificate, intended exclusively for Elektro. So far, our request has not been appreciated. |
| h. Stage of the proceeding | An appraisal of the issuance of a final and unappealable transit certificate is awaited, since the judgment was dismissed in relation to Elektro. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason why the proceeding is considered relevant | As it is an Environmental Public Civil Action. |
| k. Impact analysis in case of loss of the proceeding | The financial impact at the moment is invaluable. There is a claim for compensation for damages that may be demonstrated during the expert examination, but these damages are not demonstrated. There may be an impact (indirectly linked to the object of the action) for the possible acceptance of requests for an obligation not to do (not to authorize or allow activity that results in the expansion of environmental degradation, under penalty of a fine) and an obligation to do (extinguish the housing nucleus that was formed in the area and submit to the environmental agencies designs for |

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| Case 1001396-16.2021.8.26.0145 | |
| a. Court | 1st Civil Court of the District of Conchas - SP |
| b. Level | Appeal |
| c. Date of initiation | 07/27/2021 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of São Paulo Defendant: Elektro Redes S.A. |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | BRL 1,477.38 (December 23) |
| f. Key facts | ACP filed by the Public Prosecutor's Office of the State of São Paulo against Elektro for Elektro's alleged omission in carrying out firebreaks (capim colônia) under transmission line, inside the Conservation Unit called Barreiro Rico. Injunction granted (immediate mowing in 10 days). Challenge presented. Judge determined that a conciliation hearing was held. On 10/20/21, Elektro reported full compliance with the preliminary obligation. On 11/18/21, at a conciliation hearing, the Public Prosecutor's Office did not present a settlement proposal, but was interested in making a compromise. On 11/27/21, the Public Prosecutor's Office issued a statement recognizing that Elektro performed the cleaning/mowing as desired. At the end of the demonstration, the prosecutor requested a new cleaning in April/May 2022. On 09/05/22, Elektro informed that all cleaning had been completed (2022), under the terms required by the Public Prosecutor. On 08/04/2023, the Company filed a petition in relation to full compliance with the injunction (2023) On 10/31/2023, the judgment granting the action was published. On 11/10/2023, Elektro filed Motion for Clarification. Awaiting judgment of the Motion for Clarification. |
| g. Summary of decisions on the merits rendered | Judgment ordered Elektro to: "(i) obligation to fire and maintain it, at least annually (at least between April and May), by mowing or weeding, with removal of biomass of colonion grass or other vegetation, for the minimum limit of 7.5 (seven and a half) meters to the left and right, starting from the distribution pole, covering at least 15 (fifteen)meters of firebreaks in the safety range; (ii) the obligation to carry out quarterly inspection on site; and (iii) the obligation to promote the isolation of the electricity network and its distribution line, at least in the priority areas, identified by Technical Information 04/2021 of Fundação Florestal, as a passage of fauna, within a maximum period of 6 (six) months from the publication of this judgment. In case of recalcitrance of any of the obligations indicated in items i, ii and iii, a fine of BRL 10,000.00 (ten thousand reais) per week will be due up to the limit of BRL 1,000,000.00 (one million reais), and may be increased, if necessary; and BRL 100,000.00 (one hundred thousand reais) per damaging event that may occur due to your negligence, in addition to the obligation to repair the material damages and indemnify the irreparable damages. " |
| h. Stage of the proceeding | Awaiting judgment of Elektro's Motion for Clarification. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason for why proceedings are considered relevant | Because it is an environmental process. |
| k. Impact analysis in case of loss the case | The financial impact at the moment is invaluable. There may be a financial impact from the possible acceptance of requests for obligation to do. |

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| Case 1000412-25.2023.8.26.0642 | |
| a. Court | 2 nd Civil Court of the Judicial District of Ubatuba - SP |

4.4 Relevant non-confidential processes

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| b. Level | Trial court |
| c. Date of initiation | 02/06/2023 |
| d. Parties to the proceedings | Plaintiff: Instituto Profauna Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 15,974.78 (December 23) |
| f. Key facts | <p>ACP filed by Instituto Profauna due to Elektro's alleged fault for the electrocution of wild animals. It alleges that wild animals have been electrocuted in Elektro's energy networks, which are welcomed and treated by the plaintiff, generating excessive expenses, without reimbursement by the defendant company causing the damage to the animals.</p> <p>It requires the acceptance of the injunction to determine that Elektro makes the payment of BRL 4,240.00 for the costs incurred in the treatment of animals; payment of fines for the electrocution of wild animals, payment of collective environmental damage to be arbitrated by the court and other procedural burdens.</p> |
| g. Summary of decisions on merits rendered | Injunction rejected on 06/07/2023, due to the failure to demonstrate the <i>periculum in mora</i> that demonstrate the risk to the useful result of the process in awaiting the procedural instruction. |
| h. Stage of the proceeding | Elektro's summons is awaited. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason for why proceedings are considered relevant | Because it is an environmental process. |

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| Case 1000307-82.2022.8.26.0642 | |
| a. Court | 3rd Civil Court of the District of Ubatuba - SP |
| b. Level | Trial Court |
| c. Date of initiation | 02/04/2022 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of SP. Defendant: Maria de Fátima da Silva/Municipal Government of Ubatuba and Elektro Redes. |
| e. Amounts, assets or rights involved | BRL 19,964.31 (December 23) |
| f. Key facts | <p>ACP filed against Maria de Fátima da Silva, Elektro Redes S.A. and Municipality of Ubatuba, whose origin refers to Civil Inquiry No. 14.0701.0000007/2020-9. According to the MPSP, Ms. Maria has been preventing the natural regeneration of native vegetation typical of the Atlantic Forest biome, by building a (precarious) residence in a permanent watercourse preservation area (Acaraú River), without the authorization of the competent environmental agency. Both Elektro and the Municipality of Ubatuba are defendants in the lawsuit for allegedly collaborating with the degradation of the site.</p> <p>Requires the judicial embargo of the area allegedly degraded, obligation not to do consistent in ceasing any and all activities at the site, obligation to do consistent in the environmental recovery of the area object of the action and obligation to pay BRL 10,000.00 as compensation for collective and intercurrent moral damages.</p> |
| g. Summary of decisions on the merits rendered | In the process of procedural instruction. |
| h. Stage of the proceeding | Awaiting sentence of Trial Courts. |

4.4 Relevant non-confidential processes

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| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason for why proceedings are considered relevant | Because it is an environmental process. |
| k. Impact analysis in case of loss the case | The financial impact at the moment is invaluable. There may be a financial impact due to the eventual acceptance of the plaintiff's requests. |

Case 1001436-81.2023.8.26.0030

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| a. Court | Vara Única de Apiaí |
| b. Level | Trial court |
| c. Date of initiation | 10/06/2023 |
| d. Parties to the proceedings | Plaintiff: Public Prosecutor's Office of SP. Defendant: Elektro Redes. |
| e. Amounts, assets or rights involved | BRL 204,783.11 (December 23) |
| f. Key facts | This is a public civil action, originated from the civil investigation number 14.0193.0000264/2021-9, initiated to investigate the lack of installation and supply of electricity to the residents of the Quilombo do Cangumê community, located in the municipality of Itaóca/SP. |
| g. Summary of decisions on the merits rendered | On 10/10/2023, an injunction was granted for Elektro to adopt all necessary measures to, within a non-extendable period of 180 (one hundred and eighty) days, install and supply electricity to the residents of the Quilombo do Cangumê community, in the municipality of Itaóca/SP, under penalty of a daily fine of BRL 10,000.00 (ten thousand reais). |
| h. Stage of the proceeding | Awaiting sentence of Trial Courts. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible. |
| j. Reason for why proceedings are considered relevant | Because it is an environmental process. |
| k. Impact analysis in case of loss the case | The financial impact at the moment is invaluable. There may be a financial impact due to the eventual acceptance of the plaintiff's requests. |

Wind — Caetité 3

Case No. 8001924-88.2017.8.05.0036

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| a. Court | Court of Appeals for Consumer, Civil and Commercial Relations of the Judicial District of Caetité |
| b. Level | Trial court |
| c. Date of Initiation | 10/19/2017 |
| d. Parties to the proceedings | Public Prosecutor's Office of the State of Bahia x Caetité 3 Energia Renovável S.A. and State of Bahia |
| e. Amounts, assets or rights involved | This is a Public Civil Action filed by the Public Prosecutor's Office of the State of Bahia against Caetité 3 Energia Renovável S.A. and the State of Bahia, arising from IC No. 003.0.120169/2015, for alleged environmental damage to the source of the Palmito River, where the MPE preliminarily requires (1) that the defendants promote in natura the repair of the damage caused to the source of the Palmito River, presenting to INEMA/BA the corresponding Degraded Areas Recovery Plan - Prad, within 90 days, that includes the cleaning of the spring and other areas of the river and surroundings that are silted; (2) that Caetité 3 immediately adopt measures to contain the earthworks sediments, in addition to cleaning the debris outside the wind tower installation area, in order to prevent the transport of these materials, as well as the erosive processes in the CAE 3.13 wind turbine region and install, within 30 days, a rainwater collection system as a way to discipline its flow in the wind turbine installation area; (3) that the State of Bahia redo, within 120 days, the drainage system of BA 611, towards Caetité - Brejinho das Ametistas, in the region close to CAE 3.13, correcting the structural failures that are causing the transport of debris to the source area, as indicated in the report on pages 04/09; (4) and that photographs of the current situation described are presented for |

4.4 Relevant non-confidential processes

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| | comparison with the actions carried out a posteriori, and each stage of the projects must be recorded; and on the merits, it requires (a) confirmation of the injunctions, converting them into definitive measures; (b) conviction of the defendants to pay compensation for moral damage suffered by the population in an amount not less than BRL 150,000.00; and (c) conviction of the defendants to the burden of loss of suit. |
| f. Key facts | <p>10/19/2017: Distributed to ACP with an injunction, proposed by MPE/BA, in the face of Caetité 3 and the State of Bahia due to alleged environmental damage caused to the source of the Palmito River. 05/29/2018: A decision was issued granting the preliminary injunctions requested by MPE/BA. Fixed daily fine in the amount of BRL 1,000.00, in the event of non-compliance with obligations. 06/18/2018: Attachment of proof of digital mail reading. 08.08.2018: Attached to the decision rendered in Interlocutory Appeal 8015424-04.2018.8.05.0000, filed by the State of Bahia against the decision that granted the injunctions sought, granting the suspensive effect to suspend the decision regarding the measures against the Public Entity. 03/27/2019: Statement by Caetité Energia Renovável S.A. presenting information on compliance with the determinations contained in the preliminary injunction and on the current state of the area object of the action. It makes clear the compliance with the measures stipulated by the MPE/BA, even before the filing of the ACP in question. Reiterates the request for dismissal of the case due to the absence of procedural interest. Alternatively, the continuation of the process is required with the beginning of the evidentiary instruction. 11/14/2019: A conciliation hearing was held in which the magistrate ordered the suspension of the process for 4 months so that (i) Inema/BA can verify that the obligations to do were fulfilled by the entrepreneur, and the state agency must present, within 30 days after its summons, a technical report; and (ii) the MPBA can value the environmental damage today, as well as express its opinion on the proposed agreement made by Caetité 3 (payment of BRL 50,000.00 for the process to be extinguished without the recognition of guilt by the entrepreneur). 03/24/2020: The Public Prosecutor's Office requested that a new letter be issued to Inema/BA to present the technical report, as agreed at the conciliation hearing of 11.14.19. 04.16.2020: Official dispatch determining that Inema/BA submit the technical report to the Court within 30 days. 05/13/2020: Attached by INEMA Official Letter No. 00017988693/2020 with a request for extension of term for another 90 days for the presentation of the technical report. 07/16/2020: Statement by the Prosecutor of the MP/BA in favor of extending the deadline for INEMA to submit a technical report within 90 days. 09/15/2020: Records remain concluded for dispatch. 10/06/2020: Attachment of a final and unappealable certificate of the Interlocutory Appeal No. 802240112.2018.8.05.0000. 12/31/2020 - No new progress. 03/31/2022: Attached to the MPBA's opinion requesting that INEMA be officiated to express its opinion on the repair of the damage in the Palmito River area. It also requested, after the demonstrations, that a conciliation and mediation hearing be designated. 05/16/2022: Attached letter by INEMA attesting, in short, that the area is recovered and that Caetité 3 complied with all requests in relation to the recovery of the affected area. 04/25/2023: Joined by the MPBA petition requesting the ratification of the agreement entered into between the parties and extinction of the process with resolution of merit, in view of the recovery of the area and Caetité's commitment to carry out environment education courses in the region. 01/24/2023: After the fulfillment of the obligation to do so by Caetité, the approval of the agreement and termination of the process with resolution of merit is awaited</p> |
| g. Summary of decisions on the merits rendered | n/a. |
| h. Stage of the proceeding | Awaiting agreement approval. |
| i. Likelihood of loss: (i) likely (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | Relevant because it is an environmental case. |
| k. Impact analysis in case of loss of the proceeding | Adoption of measures to contain and repair environmental damage. Contingency amount: BRL 474,054.91, on 12/31/2023. |

4.4 Relevant non-confidential processes

Energética Águas da Pedra S.A.

| Case No. 0005202-42.2009.4.01.3600 | |
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| a. Court | 3 rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso |
| b. Level | Trial court |
| c. Date of Initiation | 09/13/2005 |
| d. Parties | Public Prosecutor's Office of the State of Mato Grosso (plaintiff) x State Environmental Foundation - FEMA/MT, Instituto Brasileiro do Meio Ambiente e dos Rec. Nat. Renováveis - IBAMA, Centrais Elétricas do Norte do Brasil S.A., Construtora Norberto Odebrecht S.A. - CNO and Energética Águas da Pedra S.A. (defendants) |
| e. Amounts, assets or rights involved | <p>This is a public civil action in which it is intended to: (i) annul the environmental licensing process that authorized the implementation of the Dardanelos HPP, due to the alleged existence of irregularities in the Environmental Impact Study - EIA/Environmental Impact Report - RIMA;</p> <p>(ii) declaration of the nullity of the public hearing held on 08/27/2005; (iii) realization of a new Environmental Impact Study - EIA/Environmental Impact Report - RIMA; and (iv) condemnation of the State of Mato Grosso and FEMA to refrain from holding a new public hearing before the conclusion of a new Environmental Impact Study - EIA/Environmental Impact Report - RIMA.</p> <p>Amount involved Inestimable.</p> |
| f. Key facts | <p>09.19.2005 - An injunction was granted to recognize the existence of irregularities in the EIA/RIMA, as well as to suspend its effects until a new Environmental Impact Study/Environmental Impact Report is carried out; 11.01.2005</p> <ul style="list-style-type: none"> ▪ A decision was issued that revoked the injunction granted by the Court of Justice of Mato Grosso; 12.01.2005, a Special Appeal was filed with the STJ (REsp. No. 855.239-MT) against the decision that revoked the injunction, 09.05.2008 - Admission of the Federal Government as a party to the process and, consequently, conduct of the process to one of the federal courts of the Judicial Section of Mato Grosso; 11.05.2010 - Energética Águas da Pedra ("EAPSA") requested its entry into the defendant of the claim, as well as presented a defense. 05/08/2012: Decision issued (i) granting the production of expert evidence; (ii) determining the presentation of questions by the parties, and (iii) admitting the entry of EAPSA as a simple assistant to the Defendants in the lawsuit. 10.01.2012: An order was issued granting the appointment of an expert in archaeology and rejecting the request of the MPF regarding the payment of expert fees. 10/16/2013: A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07.22.2014 - Order issued stating that joint environmental and archaeological expertise will be carried out, condensed in the records of ACP 2009.36.00.005202-7; confirming the presentation of questions and appointment of Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia and determining: a) the research by an archaeological expert available to carry out the work; b) the summons of the appointed expert to inform if the charge is accepted. 10/22/2015 - The expert environmental engineer accepted the appointment and requested a view of the case. On the same date, an order was issued determining the appointment of a new archaeological expert. 04.22.2016 - Decision was issued approving the request to withdraw the archaeological expertise, as well as determining the reversal of the burden of proof. 05.19.2016 - EAPSA filed an Interlocutory Appeal against the decision that reversed the burden of proof. 01/25/2017 The expert presented a statement, in view of the objections to the proposal for expert fees, stating that he will not change his proposal and, therefore, requesting waiver of the expertise for the designation of a new expert. 02.07.2017 - The MPF filed a petition agreeing with the expert's dismissal. In the records of the Interlocutory Appeal filed by EAPSA against a decision that reversed the burden of proof, an official letter was issued to the origin to clarify the information that the monocratic decision that attributed suspensive effect to the Interlocutory Appeal was being breached. On 02.24.2017, the Court of origin responded to the letter sent by the Court. On 03.14.2017, EAPSA presented a statement to the response of the Court of origin, in the records of the Interlocutory Appeal that it filed against a decision that reversed the burden of proof. On 12.07.2018, due to the absence of new transactions in the IA, a new suspension of the case was determined for a period of 60 days. 12.31.2020 - Awaiting (i) any decisions in the records of the Interlocutory Appeals filed by EAPSA and Odebrecht in view of the decision that reversed the burden of proof; and, in the lower court, (ii) the analysis of the Expert's statement. <p>12/31/2021- The judgment of EAPSA's Interlocutory Appeal is awaited to resume the</p> |

4.4 Relevant non-confidential processes

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| g. Summaries of decisions on merits rendered | n/a |
| h. Stage of the Proceeding | Expert phase |
| i. Likelihood of loss | Possible |
| j. Reason for why proceedings are considered relevant | Involves environmental licensing |
| k. Impact analysis in case of loss | Possible declaration of invalidity of the EIA-RIMA for the implementation of the Dardanelos HPP and possible impacts on environmental licensing. |

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| Case No. 0008492-07.2005.4.01.3600 | |
| a. Court | 3 rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso |
| b. Level | Trial court |
| c. Date of initiation | 06/17/2005 |
| d. Parties | Federal Public Prosecutor's Office (plaintiff) x Fundação Estadual do Meio Ambiente - FEMAMT, Instituto Brasileiro do Meio Ambiente e dos Rec. Nat. Renováveis - IBAMA, Centrais Elétricas do Norte do Brasil S.A. ("Eletronorte"), Construtora Norberto Odebrecht S.A. ("CNO"); and, as assistant, Energética Águas da Pedra S.A. ("EAPSA") |
| e. Values, assets or rights involved | <p>This is a public civil action aimed at (i) preventing the start of the installation works of the Dardanelos HPP; (ii) the invalidation of the environmental licenses issued by the Secretary of State for the Environment - SEMA/MT; (iii) the recognition of the incompetence of the Secretary of State for the Environment - SEMA/MT to issue an environmental license for the implementation of power plants or any projects that have an impact on assets belonging to the Federal Government; (iv) the recognition of IBAMA's competence to grant environmental licenses in the aforementioned cases; the condemnation of Eletronorte and CNO to refrain from implementing the Dardanelos HPP until the granting of a new environmental license by IBAMA; and (vi) the condemnation of the Defendants to repair the damages caused as a result of works already carried out for the installation of the Dardanelos HPP.</p> <p>Amount involved Inestimable.</p> |
| f. Key facts | <p>01.29.2009 - EAPSA requested entry into the action; 11.11.2009 - The defense was presented by EAPSA; 12.09.2009 - A statement was presented by the Federal Public Prosecutor's Office requesting that EAPSA's defense be disregarded, alleging that it would have been made at an inopportune time; 12.15.2009 - A decision was made to disregard only the documents presented in EAPSA's defense, and the defense presented remained; 12/18/2009- EAPSA appealed the decision. 02/18/2010- The appeal filed by EAPSA was not accepted. 05/08/2012: Decision determining the joint expert evidence with case No.2009.36.00.005202-7. 10/16/2013: A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07/22/2014 - An order was issued (i) stating that a joint environmental and archaeological investigation will be carried out, condensed in the records of ACP 2009.36.00.005202-7; (ii) confirming the presentation of questions and appointment of Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia; (iii) determining: a) the research by an archaeological expert available to carry out the work; and b) the referral of the records of ACP 2008.36.00.000022-0 to the Juína subsection, to carry out a joint investigation. 12/31/2020 - At the moment, a joint investigation is awaited in the case file No. 2009.36.00.005202-7.</p> <p>12.31.2021 - No new movements.</p> |

4.4 Relevant non-confidential processes

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| g. Summary of the decision on merit | n/a |
| h. Likelihood of loss | Possible |
| i. Stage of the proceeding | Expert phase |
| j. Reason why the proceeding is considered relevant | Involves environmental licensing |
| k. Impact analysis in case of loss | Possible declaration of invalidity of the EIA-RIMA for the implementation of the Dardanelos HPP, possible impact on environmental licensing and obligation to repair any environmental damage caused, which, at the moment, cannot be quantified. |

| Case No. 1948-66.2006.4.01.3600 | |
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| a. Court | 2 nd Federal Court of Cuiabá of the Judicial Section of Mato Grosso |
| b. Level | Appeal |
| c. Date of initiation | 02/03/2006 |
| d. Parties | Public Prosecutor's Office of the State of Mato Grosso (plaintiff) x Energética Águas da Pedra S.A., ("EAPSA"), Agencia Nacional de Energia Elétrica ("ANEEL"), Centrais Elétricas do Norte do Brasil S.A. ("Eletronorte"), Construtora Norberto Odebrecht S.A. ("CNO"), Empresa de Pesquisa Energética ("EPE"), Leme Engenharia Ltda., PCE Projetos e Consultorias de Engenharia Ltda. and Federal Government (defendants) |
| e. Values, assets or rights involved | <p>This is a public civil action that questions the legality of including the Dardanelos HPP in an auction to be held by ANEEL. In short, it is alleged that: (i) the EIA/RIMA carried out would not have included the transmission line for the exclusive use of the Dardanelos HPP, (ii) the illegality of the registration of the entrepreneurs for the project and (iii) the disregard of the water reserve established by the National Water Agency ("ANA").</p> <p>Amount involved Inestimable.</p> |
| f. Key facts | <p>08.18.2006 - The injunction was granted to prevent the Dardanelos HPP project from going to auction in any bidding procedure; 10.11.2006 - The injunction that prevented Dardanelos HPP from being part of any bidding procedure was revoked; 08.08.2008 - A defense was presented by EAPSA; 10.22.2009 - Judgment was rendered, partially upholding the initial request, confirming the injunction that excluded from auction No. 002/2005 the power generation enterprise HPP - Dardanelos; 12.01.2009 - An appeal was filed by EPE; 12.04.2009 - An appeal was filed by CNO; 01.11.2010 - An appeal was filed by EAPSA; 08.25.2010 - The records were sent to the Federal Regional Court 02/22/2010 - An Interlocutory Appeal was filed by EAPSA in view of the order that received its appeal only in the devolutionary effect. 06.26.2018 - a decision was issued that rejected the request for suspensive effect of the EAPSA Interlocutory Appeal. On 11/20/2019, the MPF presented its counterclaim to the EAPSA interlocutory appeal.</p> <p>On 03.02.2020, the Interlocutory Appeal was dismissed. 12.31.2020 - The judgment of the appeal and recognition of the loss of the purpose of the action is awaited, due to the participation and victory of EAPSA in the following auction (No. 04/2006), already recognized by all parties.</p> <p>12.31.2021 - No new movements.</p> |

4.4 Relevant non-confidential processes

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| g. Summary of decisions on the merits rendered | A judgment was rendered, upholding the action, confirming the injunction that excluded the HPP - Dardanelos power generation project from auction No. 002/2005. |
| h. Stage of the proceeding | The judgment of the appeal and recognition of the loss of the purpose of the action is awaited, due to the participation and victory of EAPSA in the following auction (No. 04/2006), already recognized by all parties. |
| i. Likelihood of loss | Possible |
| j. Reason why the proceeding is considered relevant | Public Civil Action of a regulatory nature. |
| k. Impact analysis in case of loss | Possible impact on the environmental license, restart of the licensing process and temporary stoppage of activities. |

| Case No. 0006248-66.2009.4.01.3600 | |
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| a. Court | 3 rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso |
| b. Level | Trial court and Appeals court for AI judgment |
| c. Date of initiation | 05/08/2009 |
| d. Parties | Federal Public Prosecutor's Office ("MPF") (plaintiff) x State of Mato Grosso and Energética Águas da Pedra S.A. ("EAPSA") (Defendants) |
| e. Values, assets or rights involved | <p>This is a public civil action in which the MPF requires the suspension of the installation works of the Dardanelos HPP, since the EIA-RIMA would not have covered the aspect of the indigenous component.</p> <p>Amount involved Inestimable.</p> |

4.4 Relevant non-confidential processes

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| f. Key facts | <p>06.22.2009 - EAPSA requested the rejection of the preliminary injunctions made by the MPF; 08.05.2009 - A defense was presented by EAPSA; 12.16.2009- It was a decision was rendered rejecting the injunction sought by the MPF. 03.25.2010 - The MPF appealed the decision that rejected the requested injunction. 04.29.2010- EAPSA presented its defense regarding the appeal filed by the MPF. 12.02.2011 - Awaiting the judgment of the appeal filed by the MPF. 03/28/2012: FUNAI stated that, at the moment, it has no interest in joining the lawsuit. 08.08.2012: The MPF was determined to present its response to the defenses presented. 06.03.2013 - A remedial order was issued that: i) declared the parties legitimate and the competent court; ii) determined the production of joint expert evidence to case No. 2009.36.00.005202-7; and iii) rejected the production of testimonial evidence. 08.02.2013 - Interlocutory appeal filed by the MPF aiming at the performance of anthropological expertise. EAPSA filed an Interlocutory Appeal against the decision that rejected the production of testimonial evidence. 10.16.2013 - A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07.22.2014 - An order was issued (i) stating that joint environmental and archaeological expertise will be carried out, condensed in the records of ACP 2009.36.00.005202-7; (ii) confirming the presentation of questions and appointment of Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia; (iii) determining: a) the search for an archaeological expert available to carry out the work; b) the remittance of the records of ACP 2008.36.00.000022-0 to the Juína subsection, to carry out a joint expertise. 12.31.2020 - At the moment, it is awaited (i) the judgment of the Interlocutory Appeal filed by the Federal Prosecution Office against the decision that rejected the preliminary injunction; (ii) the performance of joint expertise in the records of case No. 2009.36.00.005202-7; and (iii) the judgment of the Interlocutory Appeal filed against the decision that rejected the request for the production of anthropological expert evidence.</p> |
| g. Summary of the decision on merit | n/a |
| h. Stage of the proceeding | Expert phase |
| i. Likelihood of loss | Possible |
| j. Reason why the | Public civil action involving indigenous component. |

4.4 Relevant non-confidential processes

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| proceeding is considered relevant | |
| k. Impact analysis in case of loss | Possible declaration of invalidity of the EIA-RIMA, specifically, with regard to studies on the indigenous component for the implementation of the Dardanelos HPP. Possible impacts on licensing, stoppage of project activities and even restart of licensing. |

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| Case No. 0003157-69.2016.811.0088 | |
| a. Court | Court of Justice of Aripuanã |
| b. Level | Trial court |
| c. Date of initiation | 12/02/2016 |
| d. Parties | Municipality of Aripuanã x Energética Águas da Pedra |
| e. Values, assets or rights involved | Contingency amount: BRL 41,095,207.43, 12/31/2021. This is a Public Civil Action in which the Municipality alleges that the Dardanelos HPP failed to carry out all mitigating and compensatory measures for environmental control and monitoring, related to interference with the environment and the population, directly and indirectly affected by the project, provided for in the PBA. Amount involved Inestimable. |
| f. Key facts | 12.02.2016 - The interlocutory relief was granted, determining that EAPSA comply with all the requirements requested in the complaint, also determining the blocking of BRL 30,000,000.00 (thirty million reais) and the breach of the Company's tax secrecy. 12.16.2016 - On appeal (Interlocutory Appeal), we obtained the suspensive effect, therefore, the following items of the injunction are suspended: (i) the blocking order; (ii) the breach of tax secrecy; (iii) the inclusion of a restriction in the RENAJUD system and (iv) the official forwarding to the real estate registry offices and SEMA, maintaining, however, the other terms of the appealed decision". 12.19.2016 - We filed a request for reconsideration and ordered, in Aripuanã, with the Judge of the lower court seeking the full annulment of the injunctions granted. 02.07.2017 - Answer filed on that date. 04.22.2017 - The Public Prosecutor's Office requested to be included as an active party in the lawsuit. 05.29.2017 - EAPSA's petition requesting the suspension of the measures imposed in the preliminary decision. 06.02.2017 - A decision was issued rejecting the request of the Public Prosecutor's Office to appear on the active side of the claim. 2408.2017 - The Public Prosecutor's Office filed a request for the HPP-Dardanelos to stop all its activities. 10.02.2017 - Attached to the records petition by EAPSA informing the deposit of the amount related to the refund of the amount used by the Municipal Government for the construction of guides and gutters at Avenida Papa João Paulo II and Rua Aparecido da Silva Amoré. 10.24.2017 - The municipality has attached a petition requesting the production of expert evidence in order to ascertain the possible poor service rendered in the construction of the Dardanelos Continuing Education Center, the Family Health Program (PSF) in the Jardim Planalto neighborhood and the Santo Antônio Municipal Hospital. 10/24/2017 - Judgment rendered unanimously, granting in part the interlocutory appeal of CHTP to revoke the unavailability of the company's assets, as well as the breach of tax secrecy and restriction in Renajud. 05/22/2018 - Judgment upholding the motion for clarification filed by CHTP, to clarify that EAPSA must only comply with obligations provided for in the PBA; 09/10/2018 - Decision reversing the burden of proof and determining EAPSA's subpoena to prove compliance with the preliminary decision with regard to what was maintained on appeal; 09/20/2018 - EAPSA filed motion for clarification against the decision rendered on 09/10/2018; 10/05/2018 - Enclosed EAPSA petition proving compliance with the preliminary decision; 10/26/2018 - Enclosed petition of the Municipality of Aripuanã alleging non-compliance with measures granted injunction and challenging the production of expert, testimonial and documentary evidence; On 12/12/2018, issued an order determining the subpoena of the plaintiffs to express their opinion on the motion for clarification filed by EAPSA; On 12/12/2018, a case sent to the Public Prosecutor's Office. On 01/24/2019, the Public Prosecutor's Office presented counterarguments to the motion for clarification. 12/31/2020 - New developments are awaited. |
| g. Summary of decisions on the merits rendered | n/a |

4.4 Relevant non-confidential processes

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| h. Stage of the proceeding | Awaiting delivery of judgment |
| i. Likelihood of loss | Possible |
| j. Reason why the proceeding is considered relevant | Public civil action of an environmental nature |
| k. Impact analysis in case of loss | Possible condemnation of EAPSA in comminatory precepts that ensure full compensation/mitigation of environmental impacts, as well as condemnation of environmental moral damage. |

Itapebi

| Case No.2007.38.13.005635-5 (0005632-05.2007.4.01.3813) | |
|---|---|
| a. Court | Second Federal Court of the Judicial Subsection of Governador Valadares. |
| b. Level | Trial court |
| c. Date of initiation | 04/12/2007 |
| d. Parties to the proceedings | Associação dos Pedreiros de Salto da Divisa and Associação Comunitária das Lavadeiras de Salto da Divisa X HPP Itapebi Geração de Energia S.A. and IBAMA |
| e. Amounts, assets or rights involved | <p>Contingency amount: BRL 714,000 on 12/31/2022.</p> <p>Public Civil Action aiming at the Company to repair the alleged damages caused to the preservation areas, initiate a project to recover the degraded areas, and comply with all commitments made in the TAC signed with the State Public Prosecutor's Office, as well as make indemnity payments, under penalty of revocation of environmental licenses. The plaintiffs request the fulfillment of obligations that would have been contracted by the defendant during the environmental licensing process related to the construction of a dam on the Jequitinhonha River, at the time of the Municipality of Salto da Divisa and indemnification and repair of the alleged material and environmental damages that occurred.</p> <p>Amount involved Inestimable.</p> |
| f. Key facts | <p>11.11.2010- Presented the agreement between Itapebi and Associação dos Pescadores de Salto da Divisa. 11.29.2010 - Federal Public Prosecutor's Office ("MPF") expresses its non-approval of the agreement. 12.09.2010 - IBAMA expresses itself in the sense that there is no obstacle to the approval of the agreement.</p> <p>12.10.2010- Agreement not ratified in court and transferred to the Federal Court of the Subsection of Teófilo Otoni.</p> |

4.4 Relevant non-confidential processes

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| | <p>01/27/2011 - Appeal filed by Itapebi regarding said decision.</p> <p>02/10/2011 - The Associação dos Pescadores de Salto da Divisa presented a statement, clarifying its lack of interest in signing the agreement previously entered into with Itapebi.</p> <p>07/11/2011 - Decision rejecting the appeal filed by Itapebi, maintaining the non-approval of the agreement previously signed with the Associação dos Pescadores de Salto da Divisa.</p> <p>05/13/2014 - The expert report prepared by the expert was attached to the case file. 09/18/2014 - Itapebi presented a statement on the expert report, and added the report of technical assistant Eduardo Vaz de Mello. 11/21/2014 - Ibama presented a statement on the Expert Report.</p> <p>11/10/2015 - The MPF presented a statement on the Expert Report. 12/02/2015 - The Expert was summoned to provide clarifications formulated by the plaintiff and the MPF, within 30 days.</p> <p>01/26/2016 - Plaintiffs petitioned for urgent relief, to determine that the first defendant pay the washerwomen associated with the Associação Comunitária das Lavadeiras de Salto da Divisa in Minas Gerais, by judicial deposit, the monthly amount of a minimum wage, until the 5th business day of each month, until a decision on the merits has been rendered.</p> <p>12/03/2016 - Complementary expert report presented with the clarifications provided by the expert - response to the plaintiff's questions.</p> <p>07/04/2016 - Order issued failing to consider the request for interlocutory relief after the conciliation hearing.</p> <p>07/11/2018 - A conciliation hearing was held on this date, however, the parties did not reach an agreement. 08/20/2018 - The Plaintiff filed a statement informing the court that it had objected to the judge's partiality in one of the cases involving the cracked houses in salto da divisa, requesting that the effects of the objection be extended to all the cases for which the judge is responsible, including this ACP. In the end, he requested the suspension until the judgment of the exception.</p> <p>11/31/2018 - The Plaintiff expressed its opinion on the Defendant's petition against its request for interlocutory relief, and in the end, requested the suspension of the proceedings on account of the Suspicion Exception.</p> <p>02/12/2019 - A decision was issued rejecting the Plaintiff's request for suspensive effect and opening a view for the MPF to manifest.</p> <p>12/31/2020 - The probationary phase and assignment of deadline is awaited for final statements.</p> <p>12/31/2021- Prolonged sentence partially favorable to Itapebi's interests. The MPF filed an Appeal and Itapebi filed an Adhesive Appeal. The judgment of the appeals filed is awaited.</p> <p>12/31/2021-The judgment of the appeals filed is awaited.</p> |
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4.4 Relevant non-confidential processes

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| | 12/31/2022 - Awaiting the judgment of the appeals filed by the parties. |
| g. Summary of the Decision on the Merits rendered | Judgment partially favorable to ITAPEBI's interests. The Judge rejected all the requests made by the Plaintiffs, except for the reconstruction of the laundry. |
| h. Stage of the proceeding | Awaiting judgment of the appeals filed by the parties. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant relevante | Public Civil Action involving revocation of the environmental license. |
| k. Impact analysis in case of loss of the proceeding | Possible revocation of Environmental Licenses and payment of any indemnities. |

| Case No. 0000211-44.2014.4.01.3310 | |
|---------------------------------------|---|
| a. Court | Vara Única de Eunápolis - Bahia |
| b. Level | Trial court |
| c. Date of initiation | 01/30/2014 |
| d. Parties to the proceedings | Association of Micro, Small, Medium Rural Producers and Residents of Rio UBU - APROBU X Itapebi Geração de Energia S.A. and IBAMA. |
| e. Amounts, assets or rights involved | <p>This is a public civil action in which the Plaintiff aims to obtain compensation for moral and property environmental damages due to an alleged irregularity in the scope of the HPP's environmental licensing process. According to the Association, the Defendant would have presented an EIA/RIMA being silent about the analysis of impacts in the region of Belmonte/BA, in the hydrographic basin downstream of the Itapebi dam, an area that would have been allegedly affected by the project.</p> <p>Amount involved Inestimable.</p> |
| f. Key facts | <p>08.26.2014 - Objection filed by Itapebi.</p> <p>01.09.2015 - Opinion of the MPF attached, manifesting itself contrary to the plaintiff's claim to request the annulment of the Operating License, and favorably for the granting of the request for reversal of the burden of proof. 06.09.2015 - Itapebi's statement stating that it no longer had evidence to produce. Statement by the plaintiff informing of interest in producing documentary evidence.</p> |

4.4 Relevant non-confidential processes

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| | <p>11.24.2015 - Order of the Judge that designated a judicial technical inspection to be carried out on 02.23.2016.</p> <p>02/23/2016 - A technical inspection was carried out in the region. 04/06/2016 - The Court appointed and summoned the Judicial Expert.</p> <p>05/13/2016 - We present a technical assistant, as well as the questions to be considered in the expert report. 10/24/2016 - The MPF filed a petition presenting the questions to be considered in the expert report.</p> <p>01/24/2017 - Published order summoning the expert to schedule the date of the expert report.</p> <p>08/23/2017 - Decision published giving time to the parties regarding the limitation of the purpose of the expertise, as well as the proposal for expert fees.</p> <p>06/26/2018 - Interlocutory Appeal against a decision that assigned to Itapebi the evidentiary burden to demonstrate that the enterprise does not cause the environmental damages pointed out in the action. 09/19/2018 - Interlocutory appeal denied. 10/03/2018 - Interlocutory Appeal against the decision of the rapporteur who rejected the request for interlocutory relief issued by the lower court, requesting the reconsideration of said decision or, otherwise, the submission of this appeal to judgment by the collegiate body.</p> <p>11/22/2018 - Order issued maintaining the decision of the lower court.</p> <p>Expertise carried out on 08/28/2019.</p> <p>12/31/2020 - The expert report is awaited, as well as a decision on an interlocutory appeal filed by Itapebi.</p> <p>12/31/2021- The expert report is awaited for completion.</p> <p>12/31/2022 - Awaiting completion of the expert phase.</p> |
| g. Summary of the Decision on the Merits rendered | It does not apply, since there is no decision on the merits. |
| h. Stage of the proceeding | In expert phase. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant relevante | Public Civil Action involving environmental licensing. |
| k. Impact analysis in case of loss of the proceeding | Possible suspension of Environmental Licenses and payment of any Indemnities. |

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| Case 1000217-29.2018.4.01.3816 | |
| a. Court | Federal and Civil Court of Teófilo Otoni-MG |
| b. Level | Trial court |

4.4 Relevant non-confidential processes

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| c. Date of initiation | 07/10/2018 |
| d. Parties to the proceedings | <p>Plaintiff: Associação Comunitária das Lavadeiras de Salto da Divisa</p> <p>Defendant: Itapebi Geração de Energia Elétrica S.A. and Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - IBAMA.</p> |
| e. Amounts, assets or rights involved | <p>This is a Public Civil Action filed by Associação Comunitária das Lavadeiras de Salto da Divisa and 86 Lavadeiras, against Itapebi Geração de Energia Elétrica S.A. and Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - IBAMA.</p> <p>The plaintiffs claim, in summary, that due to the construction of the ITAPEBI HPP and the dam on the Jequitinhonha River, there was a severe deterioration in water quality, which prevented the continuity of the activities carried out by them in the riverbed. They also maintain that over the years, the ITAPEBI HPP, as a way to mitigate the damage, promoted the construction of a laundry in the Barro Preto neighborhood, which did not meet the demand, since the project has a major flaw in its construction, not serving its intended purpose.</p> <p>Due to the facts narrated above, the plaintiffs request the conviction of the defendants:</p> <ol style="list-style-type: none"> 1. the payment to each of the Plaintiff washerwomen of the amount of one minimum monthly wage for what they have ceased to earn since the filling of the reservoir of the Defendant's enterprise, since the year 2000, which must be corrected and monetarily updated from the date of the harmful event, month by month, plus legal interest and monetary correction; 2. the payment to each of the washerwomen, aged 60 years or more, a lifetime pension, corresponding to the monthly amount of 1 (one) minimum wage; and, to each of the Plaintiffs associated with the First Plaintiff, aged less than 60 (sixty) years, a temporary pension, corresponding to 01 (one) minimum wage, until they qualify for the exercise of another profession; 3. to pay the First Plaintiff indemnity in the amount corresponding to the unused laundry, in the amount of BRL 80,000.00; 4. to repair the moral damages borne by the Plaintiffs, paying the minimum amount of BRL 80,000.00 (eighty thousand reais) |

4.4 Relevant non-confidential processes

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| | for each of them, corrected and updated monetarily. Amount involved BRL 90 MM, in December 2022. |
| f. Key facts | On 06.06.2019, IBAMA filed a defense, claiming in summary that it was illegitimate to be a party to the lawsuit and that the claim for compensation was time-barred. One of Itapebi's defenses also alleged lis pendens or connection with ACP No. 000563205.2007.4.01.3813, considering the similarity of the claims. 12.31.2020 - The regular progress of the proceeding and the assessment as to our request for lis pendens. 12.31.2021- Judgment favorable to Itapebi's interests, and the Association appealed the sentence. 12.31.2022 - The judgment of the appeal is awaited. |
| g. Summary of the Decision on the Merits rendered | Judgment favorable to ITAPEBI's interests. |
| h. Stage of the proceeding | Awaiting the judgment of the appeal. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for why proceedings are considered relevant | Public Civil Action involving indemnification in a relevant amount. |
| k. Impact analysis in case of loss of the proceeding | If ITAPEBI HPP is ordered to pay compensation for moral damages and to pay a life pension, the amounts considered above must be settled in compliance with the judgment |

TAX LAWSUITS

Holding

| Case No. 17227-720.220/2021-34 | |
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| a. Court | Administrative Council of Tax Appeals |
| b. Level | Administrative Appeals Court |
| c. Date of Initiation | 04/30/2021 |
| d. Parties | Plaintiff: Federal Revenue Service Defendant: Neoenergia S.A. |
| e. Amounts, assets or rights involved | BRL 406,650,635.61, on 12/31/2023. |
| f. Key facts | Notice of Infraction charging Withholding Income Tax (IRRF) that would be due due to the alleged capital gain calculated in favor of a foreign partner in the corporate operation that resulted in the merger of NEOENERGIA ELEKTRO, which took place in August 2017. Oct/21 - Administrative decision of the lower court that maintained the assessment and consequent |

4.4 Relevant non-confidential processes

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| | collection of the tax credit. Nov/21 - Voluntary appeal filed with CARF. Dec/22 - Case pending judgment in the appeal. Jan/23 - Attached legal opinion that corroborates Neoenergia's appeal reasons. Dec/23 - No new movements. Case pending judgment by CARF. |
| g. Summary of decisions on the merits rendered | 10.04.2021 - Judgment of the DRJ: The members of the 8th Trial Panel agree, by unanimous vote, to dismiss the challenge, maintaining the required tax credit. |
| h. Stage of the proceeding | Case pending judgment by CARF. |
| i. Likelihood of loss | Possible |
| j. Reason why the proceeding is considered relevant | The amount of the contingency is more than BRL 100 million. |
| k. Impact analysis in case of loss | In case of loss, the Company will have to pay the tax plus legal charges (BRL 406,650,635.61, on 12/31/2023). |

NEOENERGIA TERMOPERNAMBUCO

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| Case 5047714-66.2018.4.02.5101 (Appeals 5001652-08.2019.4.02.0000 and 5012713-55.2022.4.02.0000) | |
| a. Court | 16th Federal Court of Rio de Janeiro Federal Regional Court of the Second Region (Interlocutory Appeal) |
| b. Level | Trial court |
| c. Date of Initiation | 12/17/2018 |
| d. Parties to the proceedings | Plaintiff: Termopernambuco S.A. Defendants: Federal Government |
| e. Amounts, assets or rights involved | Action for annulment of the PAF (16682.720.965/2018-68 dismembered from PAF 16682.720.233/2010-11) to discuss IRPJ and CSLL debts from 2005 to 2008 due to goodwill amortization expenses in the years 2005 to 2008. Historical cause amount of BRL 42,958,526.71, current contingency of BRL 58,857,477.45 (amount updated until December 2023). Amount not yet provisioned, due to possible risk. |
| f. Key facts | 12.17.2018 - Action for annulment of tax debt filed. 02.11.2019 - Decision partially granting the anticipation of the effects of the requested relief, in order to authorize the presentation of the performance bond for CND purposes. 03.20.2019 - Interlocutory Appeal No. 5001652-08.2019.4.02.0000 by the Federal Government challenging the decision granting the preliminary injunction. 09/05/2022 - Interlocutory Appeal No. 5012713-55.2022.4.02.0000 by the Federal Government challenging the decision that granted the expert fees in BRL 50,000.00. 10.21.2022 - Appellate decision published dismissing Interlocutory Appeal No. 5001652-08.2019.4.02.0000 |
| g. Summary of decisions on the merits rendered | 10.21.2022 - APPELLATE DECISION of Interlocutory Appeal No. 5001652-08.2019.4.02.0000: Unanimously, to know and dismiss the Interlocutory Appeal, under the terms of the report, votes and judgment notes that are an integral part of this judgment. |
| h. Stage of the proceeding | Instruction Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | Proceedings considered relevant due to the contingency related to the claim. |
| k. Impact analysis in case of loss of the proceeding | If Termopernambuco's annulment action is dismissed, the company will have a financial loss in the amount of BRL 58,857,477.45 (updated amount until December 2023). |

4.4 Relevant non-confidential processes

NEOENERGIA PERNAMBUCO

| Case 0817202-43.2019.4.05.8300 | |
|---------------------------------------|---|
| a. Court | 21st Federal Court Recife |
| b. Level | Judicial Appeal |
| c. Date of Initiation | 09/09/2019 |
| d. Parties to the proceedings | Plaintiff: NEOENERGIA PERNAMBUCO Defendant: FEDERAL GOVERNMENT |
| e. Amounts, assets or rights involved | Amount of the Notice of Infraction referring to the isolated fine BRL 143,200,586.63 (158,176,279.70, on 12/31/2023.) |
| f. Key facts | <p>This is an Annulment Action, with a request for interlocutory relief, filed in order to annul the collection embodied in the tax-deficiency notice object of administrative proceeding no. 10480.723.383/2010-76, referring to the collection of an isolated fine for the non-payment of the monthly estimates of IRPJ and CSLL, as a result of the deduction of the goodwill amortization expenses in the calendar years 2007 and 2008, in which the interlocutory relief was granted in order to suspend the enforceability of the tax credit without the presentation of guarantee insurance.</p> <p>After a decision that granted the request for interlocutory relief, to suspend the requirement of the credit contained in Notice of Infraction No.10480.722660/2018-81, resulting from Case No. 10480.723383/2010-76, Motion for Clarification were filed to remedy a material error, considering that the purpose of the request was the suspension of the enforceability of Administrative Proceeding No. 10480.723383/2010-76.</p> <p>On 10/25/2019, a decision was issued that accepted the Company's Motion for Clarification to correct the material error and grant the request for interlocutory relief, to suspend the credit requirement contained in Notice of Infraction No. 10480.723383/2010-76.</p> <p>On 02/19/2020, a judgment was rendered that UPHeld the Company's request and dismissed the case with judgment on the merits, to cancel Administrative Proceeding No. 10480.723383/2010-76, being suspended the enforceability of the credit until the final and unappealable decision.</p> <p>In view of the judgment, new Motions for Clarification were filed by the Company and the Federal Government. On 03/31/2020, a judgment was rendered that rejected both Motions for Clarification.</p> <p>Subsequently, appeals were filed by both parties, and the company's appeal was limited to the increase of fees.</p> <p>On 02/22/2022, a judgment was rendered that unanimously DISMISSED the official remittance and appeals.</p> <p>In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. 10480.723383/2010-76, Special Appeals were filed by both parties, and the Distributor's appeal is limited to the increase of fees.</p> <p>Awaiting judgment of the special appeals filed by the parties</p> |

4.4 Relevant non-confidential processes

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| | (CELPE/fees) - Special Appeal No. 2086094. |
| g. Summary of decisions on merits rendered | The Distributor obtained favorable decisions of the trial court and upon appeal that determined the cancellation of the administrative proceeding no. 10480.723383/2010-76 regarding the collection of an isolated fine for the non-payment of the monthly estimates of IRPJ and CSLL, as a result of the disallowance of the deduction of goodwill amortization expenses in the calendar years 2007 and 2008. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved. |
| k. Impact analysis in case proceeding | BRL 158,176,279.70, on 12/31/2023. |

| Case 0815771-42.2017.4.05.8300 | |
|---------------------------------------|---|
| a. Court | 21st Federal Court Recife |
| b. Level | Judicial Trial Court |
| c. Date of Initiation | 08/25/2007 |
| d. Parties to the proceedings | Plaintiff: NEOENERGIA PERNAMBUCO Defendant: Federal Government |
| e. Amounts, assets or rights involved | Amount of BRL 332,312,350.03 |
| f. Key facts | <p>With the separation of PA n° 19647.010151/2007-83, PA n° 10480.727.200/2017-68 was established, exclusively to allow the enforceability of the amounts related to the core of the premium, which had already become final in the administrative sphere.</p> <p>That said, NEOENERGIA PERNAMBUCO filed this Annulment Action, on 10/18/2017, aiming at the deconstitution of the assessment, with the presentation of guarantee insurance in the amount of BRL 285,616,181.98 (an additional 20%) in order to allow the issuance of a Debt Clearance Certificate.</p> <p>In view of the presentation of Performance Bond, the Company's request for early protection was granted to authorize the issuance of a positive certificate, with the effect of denial of debts.</p> <p>On 09/28/2018, a decision was issued that determined the redistribution of this deed, depending on tax execution No. 0818203-34.2017.4.05.8300, to the 22nd Federal Court.</p> <p>On 01/20/2020, a decision was issued that suspended the progress of the case, for a period of 6 months, until the matter is considered by TRF-5 in the appeal filed in action 0804759-94.2018.4.05.8300.</p> <p>On 06/01/2022, a judgment was rendered upholding the request registered in the initial petition, in order to deconstitute the tax credits embodied in PAF No. 10480.727200/2017-68, resulting from PAF no. 19647.010151/2007-83. Therefore, the extinction of the tax execution registered under No. 081820334.2017.4.05.8300 was determined. In addition, it penalized the Treasury in fees set at BRL 50,000.00.</p> |

4.4 Relevant non-confidential processes

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| | <p>In view of the judgment, appeals were filed by both parties, and the Distributor's appeal was limited to the increase in fees.</p> <p>On 12/18/2022, an agreement was rendered that dismissed the Federal Government's appeal and partially granted the Company's appeal to increase the fees to BRL 100,000.00.</p> <p>On 01/27/2023, the Company filed a motion for clarification in view of the judgment rendered.</p> <p>On 02/02/2023, the Federal Government filed a motion for clarification in view of the judgment rendered.</p> <p>In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. PAF no. 10480.727200/2017-68, Special and Extraordinary Appeals were filed by both parties, and the Distributor's appeal was limited to the increase of fees.</p> |
| g. Summary of decisions on merits rendered | The Distributor obtained favorable decisions of the trial court and upon appeal that determined the cancellation of administrative proceeding no. 10480.727200/2017-68, resulting from PAF no. 19647.010151/2007-83, related to the requirement of IRPJ and CSLL (2001 calendar years (calculation period from 08/01/01 to 12/31/01), due to the disallowance of goodwill amortization expense. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved. |
| k. Impact analysis in case proceeding | BRL \$ 363,925,131.62, on 12/31/2023. |

| Case 2015.000002194146-77 | |
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| a. Court | State Tax Administrative Court |
| b. Level | Administrative |
| c. Date of Initiation | 04/15/2015 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Notice of Infraction due to the lack of payment of ICMS, in the period from April to December/2010, on electricity exempted from the tax, intended for low-income consumers, state government departments and agricultural producers. Initial value: BRL 60,881,629.76 |
| f. Key facts | We filed an objection, awaiting consideration of our defense since 05/15/2015. |
| g. Summary of decisions on the merits rendered | No decision on the merits was rendered in the case. |
| h. Stage of the proceeding | Knowledge phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered | Matter discussed and the amount involved in the assessment. |

4.4 Relevant non-confidential processes

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| relevante | |
| k. Impact analysis in case proceeding | BRL 86,372,820.45, on 12/31/2023. |

| Case 0011884-28.2019.8.17.2001 | |
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| a. Court | 1st State Tax Executives Court of the Capital |
| b. Level | Judicial Trial Court |
| c. Date of Initiation | Drawn up on 02/12/2019. Acknowledgment of the Company on 08/10/2020 |
| d. Parties to the proceedings | Creditor: State of Pernambuco Executed: Neoenergia Pernambuco |
| e. Amounts, assets or rights involved | Tax enforcement that discusses the credit object of Notice of Infraction No. 2016.000006590259-31 that was exhausted in the administrative sphere, where the tax demand was maintained, but the aggravation of the fine was excluded. Amount of the claim: BRL 53,470,122.44 |
| f. Key facts | A petition has been filed offering the guarantee (Guarantee Insurance No. 061902019881107750011535), requesting that the Writ of Attachment be signed in order to oppose the Objections to Tax Enforcement. |
| g. Summary of decisions on the merits rendered | At the administrative level, a final decision on the merits was issued, which maintained the assessment, reducing the fine from 120% to 90%. The executive process was duly guaranteed and is awaiting the drawing up of the writ of attachment, for the purpose of filing the Motions for Tax Enforcement. |
| h. Stage of the proceeding | Knowledge Phase |
| Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Matter discussed and the amount involved in the assessment. |
| k. Impact analysis in case proceeding | BRL <u>99,012,443.12, on 12/31/2023</u> |

| Case 10480-730.316/2016-01 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative Appeals Court |
| c. Date of Initiation | 12/14/2016 |
| d. Parties to the proceedings | Plaintiff: National Treasury Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | This is a notice of infraction, resulting from Tax Procedure Warrant No. 04.0.01.00-2016-00006-0, which aims to collect IRPJ and CSLL arising from: (i) the allegedly undue deduction of expenses of amortization of goodwill, which resulted in the reduction of taxable income in the calendar years 2011 to 2013 and, consequently, in the allegedly undue offsetting of the tax loss and the negative calculation basis in the calendar year 2013, as well as in the non-payment of IRPJ and monthly CSLL by estimate in the calendar years 2011 to 2013; and (ii) the allegedly undue deduction of reimbursement expenses incurred by the Company with the payment of compensation to Customers due to non-compliance with the imposed electricity supply quality targets |

4.4 Relevant non-confidential processes

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| | by ANEEL, in the years 2011 to 2013. Initial value: BRL 160,021,860.18 in Dec/2016 |
| f. Key facts | On 04/12/2017, NEOENERGIA PERNAMBUCO was summoned about the judgment of the DRJ that dismissed the challenge presented. On 05/11/2017, a Voluntary Appeal was filed. On 05/15/2018, a trial session was held in which, by majority vote, the Voluntary Appeal of NEOENERGIA PERNAMBUCO was dismissed. On 08/02/2018, a Special Appeal was filed on behalf of NEOENERGIA PERNAMBUCO, which was admitted only in relation to the premium portion. With the end of the administrative discussion on the portion relating to the regulatory fine, it was separated into case No. 10480.731.170/2020-90, which is the subject of annulment action No. 0800207-81.2021.4.05.8300. We are currently awaiting the judgment of the Special Appeal filed by the Company with regard to the share of goodwill. |
| g. Summary of decisions on merits rendered | The Distributor obtained unfavorable decisions of administrative trial and appeals courts that maintained the completeness of the collection. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved. |
| k. Impact analysis in case proceeding | BRL 196,093,447.08 , on 12/31/2023. |

| Case 0804759-94.2018.4.05.8300 | |
|---------------------------------------|--|
| a. Court | 21st Federal Court Recife |
| b. Level | Judicial Appeal |
| c. Date of Initiation | 04/17/2018 |
| d. Parties to the proceedings | Plaintiff: NEOENERGIA PERNAMBUCO Defendant: National Treasury |
| e. Amounts, assets or rights involved | Total amount of the Notice of Infraction: BRL 547,027,284.76 (April/2018) |
| f. Key facts | This is an action for annulment of a request for urgent relief on a previous basis so that the debt object of administrative proceeding No. 10480.722660/2018-81, resulting from administrative case no. 10480.723383/2010-76, does not constitute an obstacle to the renewal of the certificate of fiscal regularity of NEOENERGIA PERNAMBUCO, as well as for the action to be upheld to annul the collection embodied in administrative proceeding No. 10480.722660/2018-81, of amounts allegedly due for the non-payment of IRPJ and CSLL from 2001 to 2006 plus an ex officio fine of 75% (exclusion of tariff recomposition and deduction of goodwill expense - privatization). |

4.4 Relevant non-confidential processes

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| | <p>On 04/19/2018, an injunction was issued that granted the request for relief to determine the issuance of the positive Certificate, with the effect of denial of debts (provided that there are no obstacles other than those discussed in these records), without, however, suspending the enforceability of the tax credit or registration with CADIN.</p> <p>On 05/17/2018, a decision was rendered that reconsidered the decision validated on 04/19/2018, so that the Federal Government refrains from including the name of the plaintiff in the CADIN, until the final judgment of said annulment action or the termination of the aforementioned guarantee.</p> <p>On 05/06/2019, a judgment was handed down that ruled that the Company's request was GRANTED, to annul the debt object of Case no. 10480.722660/2018-81, resulting from Case no. 10480.723383/2010-76, as well as setting the succumbence fees at BRL 50,000.</p> <p>On 06/03/2019, an Appeal was filed by NEOENERGIA PERNAMBUCO specifically with regard to the need to increase the loss of suit fees set at BRL 50,000.00.</p> <p>On 02/22/2022, a judgment was rendered that unanimously DISMISSED the official remittance and appeals.</p> <p>In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. 10480.722660/2018-81, Special Appeals were filed by both parties, and the Distributor's appeal was limited to the increase of fees.</p> |
| g. Summary of decisions on merits rendered | The Distributor obtained favorable decisions in trial court and upon appeal that determined the cancellation of administrative proceeding no. 10480.722660/2018-81, resulting from Case no. 10480.723383/2010-76, related to the requirement of IRPJ and CSLL (calendar years from 2001 to 2006) due to the disallowance of goodwill amortization expense. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved. |
| k. Impact analysis in case proceeding | BRL 656,585,229.22, on 12/31/2023. |

| Case 10480.727.593/2018-91 | |
|---------------------------------------|--|
| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative Appeals Court |
| c. Date of Initiation | n/a |
| d. Parties to the proceedings | Plaintiff: National Treasury Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Total amount of the Notice of Infraction: BRL 162,683,311.14 |
| f. Key facts | This is a tax assessment notice that aims to collect IRPJ and CSLL resulting from: (i) the allegedly undue deduction of goodwill amortization expenses, which resulted in the reduction of taxable income in the calendar years from 2014 to 2016 and, consequently, in the disallowance of compensation allegedly |

4.4 Relevant non-confidential processes

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| | <p>due to the tax loss and the negative calculation basis, as well as the failure to pay the IRPJ and monthly CSLL by estimate in the calendar years 2014 to 2016; and (ii) the allegedly undue deduction of reimbursement expenses incurred by the Company with the payment of compensation to Customers due to non-compliance with the electricity supply quality targets imposed by ANEEL, in the years 2014 to 2016.</p> <p>On January 22, we were summoned about the judgment of the DRJ that dismissed the challenge filed by NEOENERGIA PERNAMBUCO.</p> <p>On 02/12/2020, published Appellate Decision that partially granted the Company's voluntary appeal, to: a) maintain the disallowance of the deduction of goodwill; b) maintain the disallowance of expenses related to Regulatory Fines - Regulatory Agency; and c) remove the disallowance of expenses related to Regulatory Fines - Return Consumers.</p> <p>In view of the appellate decision, special appeals were filed by both parties, which were partially admitted.</p> <p>The Special Appeal of Neoenergia Pernambuco was admitted in relation to the matter of goodwill and impossibility of cumulation of the isolated fine with the ex officio fine.</p> <p>Subsequently, it was an order that rejected the interlocutory appeal of the Distributor filed in view of the decision that did not admit the portion of the special appeal in relation to the expenses related to the fines imposed by ANEEL (regulatory fines - regulatory agency) for normative transgressions.</p> <p>Awaiting the judgment of the Special Appeals filed by CELPE and PGFN.</p> |
| g. Summary of decisions on merits rendered | The Distributor obtained a partially favorable decision to a) maintain the disallowance of the goodwill deduction; b) maintain the disallowance of expenses related to Regulatory Fines - Regulatory Agency (residual portion in view of the total disallowed); c) remove the disallowance of expenses related to Regulatory Fines - Return Consumers, which deal with compensation to consumers generated due to deficiencies in the services provided. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved. |
| k. Impact analysis in case proceeding | BRL 219,617,282.26, 12/31/2023. |

| Case 2019.000001897099-97 | |
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| a. Court | State Tax Administrative Court |
| b. Level | Administrative |
| c. Date of Initiation | 04/05/2019 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Notice of Infraction due to non-payment of normal ICMS, in the period from 01/2014 to 12/2016, for alleged misuse |

4.4 Relevant non-confidential processes

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| | of tax credits, related to the acquisitions of assets unrelated to the company's property, which although they have been acquired in the name and directly by the company, belong to the transferring power, the union, entered in the CIAP book and appropriated at the rate of 1/48 per month. The company has been launching, as an ICMS credit, the tax related to the acquisition of assets for the expansion, maintenance or repair of the electricity network, aiming at the distribution of energy when all the structure necessary for its supply belongs to the union, and not to the company. Initial value: BRL 122,361,048.83 |
| f. Key facts | We filed a challenge and have been awaiting consideration of our defense since May 31, 2019. |
| g. Summary of decisions on merits rendered | No decision on the merits was rendered in the case. |
| h. Stage of the proceeding | Awaiting judgment of the Challenge, in the Administrative Trial Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Matter discussed and the amount involved in the assessment. |
| k. Impact analysis in case proceeding | BRL 139,001,845.50, on 12/31/2023. |

| Case 0050191-81.2012.8.17.0001 | |
|---------------------------------------|--|
| a. Court | 2nd Panel |
| b. Level | Superior Court of Justice |
| c. Date of Initiation | 07/30/2012 |
| d. Parties to the proceedings | Plaintiff: NEOENERGIA PERNAMBUCO Defendant: Municipality of Recife |
| e. Amounts, assets or rights involved | BRL 4,780,808.18 |
| f. Key facts | <p>01.30.2012 - Distributed to the First Public Treasury Court.</p> <p>08.31.2012 - Interlocutory relief granted.</p> <p>09.10.2012 - Non-acceptance of Motion for Clarification filed by the company.</p> <p>01.29.2013 - Defendant filed by the Municipality of Recife.</p> <p>03.10.2014 - Judgment dismissing the claims and dismissing the case.</p> <p>05.09.2014 - The company filed an appeal.</p> <p>11.03.2014 - After the filing of counterarguments, the case was referred to the Court of Justice.</p> <p>01.15.2015 - Distributed to the 3rd Chamber of Public Law.</p> <p>25.10.2016 - The Appeal has been dismissed.</p> <p>05.29.2017 - Motion for Clarification filed by the company.</p> <p>09.12.2017 - Judgment in which, by unanimous vote, it rejected the Motion for Clarification.</p> <p>18.10.2017 - Special Appeal and Extraordinary Appeal filed.</p> <p>05.04.2018 - The Municipality of Recife presented counterarguments to the Special and Extraordinary Appeals.</p> <p>06.11.2018 - Interlocutory decision dismissing the Special and Extraordinary Appeal.</p> <p>05.05.2019 - The company filed a Special Appeal with the STJ and an Extraordinary Appeal with the STF.</p> <p>05.03.2019 - The Municipality of Recife presented counterarguments to the Extraordinary Appeal and Special Appeal.</p> <p>05.08.2019 - Order determining the immediate transfer of the cases</p> |

4.4 Relevant non-confidential processes

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| | <p>to the courts of destination.</p> <p>09.05.2019 - Monocratic decision that heard the Interlocutory Appeal and did not hear the Special Appeal.</p> <p>09.26.2019 - Internal Interlocutory Appeal in view of the decision that did not hear the Special Appeal.</p> <p>06.27.2019 - Records concluded to the President-Rapporteur of the STJ.</p> <p>25.11.2019- Request for ABRADÉE to be admitted as amicus curiae.</p> <p>04.16.2020 - Subpoena from the Municipality to express its opinion on □ ABRADÉE's request.</p> <p>06.04.2020 - The Municipality argued for the rejection of the request for intervention made by ABRADÉE.</p> <p>08.18.2020 - The Internal Interlocutory Appeal filed by the company was dismissed.</p> <p>09.22.2020 - Records received at the Federal Supreme Court for judgment of the Appeal in Extraordinary Appeal.</p> <p>24.11.2020 - Decision dismissing the Extraordinary Appeal with Interlocutory Appeal.</p> <p>15.12.2020- Filing of Internal Interlocutory Appeal by the Company.</p> <p>16.12.2020- subpoena from the Municipality for counterarguments.</p> <p>03.30.2021 - The company requested that the appeal filed be affected by the Rite of General Repercussion.</p> <p>05.03.2021 - Monocratic decision of Min. Edson Fachin, who dismissed the company's Internal Interlocutory Appeal.</p> |
| g. Summary of decisions on merits rendered | <p>Judgment - dismissed the requests, on the grounds that (i) the collection of the tax does not contravene the Federal Constitution or infra-constitutional legislation; (ii) the consideration due to the collection service ceased with the advent of Municipal Law No. 17.770/2012; (iii) in cases of tax liability by substitution, as in the cases of ICMS, there is no consideration for the charge that is given to the substitute; (iv) there is no defect in Municipal Law No. 17.770/2012 that gives rise to its declaration of unconstitutionality.</p> <p>Appellate Decision - The Third Chamber of Public Law dismissed the appeal filed by the company, on the grounds that there is no need to talk about the unconstitutionality of Municipal Law No. 17.770/2012, considering that the hypothesis of tax substitution dealt with is in full harmony with the precepts of the National Tax Code and the Federal Constitution.</p> <p>Examination of the admissibility of Special and Extraordinary Appeals - As for the Special Appeal, the Vice Presidency understood that the discussion bumps into Precedent 7 of the STJ, given the alleged need for probationary delay. As for the Extraordinary Appeal, the Vice Presidency understood that the discussion runs into Precedents 279, 280 and 636 of the STF.</p> <p>Appeal Decision in Special Appeal - The Special Appeal was not heard, as it understands that the character of the demand is eminently constitutional.</p> <p>Internal Interlocutory Appeal Appellate Decision in the STJ - the STJ dismissed the Internal Appeal, as it understands that the character of the demand is eminently constitutional.</p> <p>Appeal Decision in Extraordinary Appeal - Decision dismissing the Extraordinary Appeal, on the grounds that this matter is restricted to the infra-constitutional sphere,</p> |

4.4 Relevant non-confidential processes

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| | <p>which makes the offense against the Federal Constitution oblique and reflexive.</p> <p>Internal Appeal Appellate Decision in the STF - the STF dismissed the Internal Appeal, on the grounds that the character of the demand is eminently constitutional.</p> <p>Motion for Clarification - the Federal Supreme Court provided the Motion for Clarification opposed by the company, so that the records were sent to the Superior Court of Justice for retrial of the</p> |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Not applicable |
| j. Reason for why proceedings are considered relevant relevante | The case discusses the liability for the collection of CIP from Neoenergia Pernambuco by municipal law without being assured the consideration for its services, creating a burden on the provision of the public electricity supply service and, consequently, interfering with the economic and financial balance of the concession, which caused the collection of an alleged debt in the amount of BRL 4,780,808.18 (updated to Dec/2022). |
| k. Impact analysis in case proceeding | Amounts already converted into income in favor of the Municipality of Recife, due to the Provisional Compliance with Judgment. |

| Case 2020.000004501813-93 | |
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| a. Court | State Tax Administrative Court |
| b. Level | Administrative |
| c. Date of Initiation | 08/27/2020 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Notice of Infraction drawn up by SEFAZ/PE against COMPANHIA ENERGTICA DE PERNAMBUCO for failing to collect from the state treasury the normal ICMS (code 005-1) in the amount of BRL 26,929,891.39 (twenty-six million, nine hundred and twenty-nine thousand, eight hundred and ninety-one reais and thirty-nine cents) referring to the periods specified in the DCT tax credit statement (January 2017 to December 2019), as a consequence of the improper use of tax credits, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eight) per month, related to the acquisitions of assets unrelated to its activity and property, which, although they have been acquired in the name and directly by the defendant, belong to the granting authority, that is, the union; assets such as poles, crosses, hands-frames, straps, beams, columns and among other cement equipment, of fiber, sometimes metallic but of the same nature, and which, together or separately, are aggregated to the soil, being permanently and literally fixed assets. Initial value: BRL 68,590,954.98 |
| f. Key facts | An objection was filed by the Company. Awaiting appreciation of the defense presented in the records. |
| g. Summary of decisions on the merits rendered | No decision on the merits was rendered in the case. |
| h. Stage of the proceeding | Awaiting judgment of the Challenge, in the Administrative Trial Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Matter discussed and the amount involved in the assessment. |

4.4 Relevant non-confidential processes

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| k. Impact analysis in case proceeding relevante | BRL 76,847,156.21 updated on 12/31/2023 |
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| Case 2020.000006603838-47 | |
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| a. Court | State Tax Administrative Court |
| b. Level | Administrative |
| c. Date of Initiation | 12/14/2020 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Notice of Infraction issued by SEFAZ/PE alleging failure to pay the normal ICMS (code 005-1) for the period from Jan/2017 to Dec/2019, as a result of the undue use of tax credits relating to the acquisition of goods not owned by the company, which although acquired in the name and directly by the defendant, belong to the granting authority, namely the union, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eighth) per month. ICMS tax credit for the purchase of goods for the expansion, maintenance or repair of the electricity grid, aimed at distributing energy when the entire structure necessary for its supply belongs to the federal government, and not to the company, as can be seen from the specific rules established by ANEEL, as well as the dictates set out in the concession contracts that regulate the concessionaire's activity. Initial value: BRL 189,220,656.53 |
| f. Key facts | An objection was filed by the Company. Awaiting appreciation of the defense presented in the records. |
| g. Summary of decisions on the merits rendered | Decision on the merits in the Administrative Trial Court that judged the dismissal of the assessment made by the tax authorities, that is, a decision favorable to the Distributor. |
| h. Stage of the proceeding | Awaiting judgment of the Ordinary Appeal filed by the State of PE, in the Administrative Appeal Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Matter discussed and the amount involved in the assessment. |
| k. Impact analysis in case proceeding | <u>BRL 211,072,547.65, on 12/31/2023.</u> |
| Case 11274-720.201/2021 -66 | |
| a. Court | Brazilian Federal Revenue Service |

4.4 Relevant non-confidential processes

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| b. Level | Administrative Appeals Court |
| c. Date of Initiation | 03/25/2021 |
| d. Parties to the proceedings | Plaintiff: National Treasury Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | This is a notice of infraction drawn up for the collection of IRPJ and CSLL calculated by the Inspection between 2017 and 2019: (i) the allegedly undue deduction of expenses of amortization of goodwill, which resulted in the reduction of taxable income in the calendar years 2017 to 2019 and, consequently, in the allegedly undue offsetting of the tax loss and the negative calculation basis, as well as in the non-payment of IRPJ and monthly CSLL by estimate in the calendar years 2017 to 2019; and (ii) the allegedly undue deduction of reimbursement expenses incurred by the Company with the payment of compensation to Customers due to non-compliance with the electricity supply quality targets imposed by ANEEL, in the years 2017 to 2019. Initial value: BRL 49,383,082.00 in March/2021 |
| f. Key facts | On 09/15/2021, the Distributor was summoned about the judgment of the DRJ that dismissed the challenge presented. In view of the judgment of the DRJ, a voluntary appeal was filed by Neoenergia Pernambuco. Awaiting judgment of the Voluntary Appeal. |
| g. Summary of decisions on the merits rendered | The Distributor obtained an unfavorable decision to maintain the completeness of the collection. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevante | The relevance stems from the questioning of the tax effects of the privatization and by virtue of the amounts involved. |
| k. Impact analysis in case proceeding | BRL 62,700,149.33, on 12/31/2023. |

| Case 0808396-77.2023.4.05.8300 | |
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| a. Court | 7th Federal Court of the Federal Court of Pernambuco |
| b. Level | Judicial Trial Court |
| c. Date of Initiation | 04/18/2023 |
| d. Parties to the proceedings | Plaintiff: NEOENERGIA PERNAMBUCO Defendant: National Treasury |
| e. Amounts, assets or rights involved | BRL 32,036,037.22 (April/2023) |
| f. Key facts | This is an Annulment Action aiming at the full cancellation of the debt embodied in administrative proceeding no. 10480.724078/2016-97. PTA No. 10480.724078/2016-97 of JCP of Neoenergia Pernambuco is due to the separation of case No. 19647.010151/2007-83. Case No. 19647.010151/2007-83 dealt with infraction notices constituted for the collection of (i) goodwill; (ii) an isolated fine on the non-payment of |

4.4 Relevant non-confidential processes

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| | <p>monthly estimates of IRPJ and CSLL and (iii) an isolated fine related to the lack of withholding income tax on the distribution of interest on equity (JCP). The share of goodwill is currently being discussed in the Annulment Action No. 0815771-42.2017.4.05.8300.</p> <p>However, the discussion regarding the isolated fine and IRRF in the payment of JCP was dismembered for case no. 10480.724078/2016-97.</p> <p>The separation of the case 19647.010151/2007-83 occurred due to the judgment rendered on January 20, 2016, which upheld PGFN's Special Appeal.</p> <p>In summary, with regard to the fine and interest isolated for the lack of withholding and payment of the income tax by the Paying Source on JCP, CSRF understood that the judgment of the Voluntary Appeal suffered from a nullity defect since the 1st Judgment Section of CARF does not have jurisdiction to judge this matter, which is why it determined that the case records were separated, so that such matter was judged by the collegiate of the 2nd Section of CARF.</p> <p>Thus, on May 13, 2016, said debts were spun off to □ case no. 10480.724078/2016-97 for a new trial, and a judgment was rendered on 12.09.2017 that dismissed the Distributor's voluntary appeal, giving rise to the filing of a Special Appeal by the Company.</p> <p>On 12.15.2022, CSRF rendered a decision dismissing the Special Appeal filed by the Distributor.</p> <p>Due to the closure of PAF 10480.724078/2016-97, on April 18, 2023, the Company filed Annulment Action No. 0808396-77.2023.4.05.8300, aiming at the full cancellation of the debt embodied in administrative proceeding No. 10480.724078/2016-97.</p> <p>On 05.17.2023, the injunction that claimed the suspension of the enforceability of the tax credit was rejected. Therefore, the Company presented the guarantee insurance policy 024612023000207750051556, as an advance guarantee against the debt object of PAF 10480.724078/2016-97 (CDA No. 40 2 23 005234-94), so that it does not constitute an obstacle to the renewal of the Tax Compliance Certificate, as well as prevent its registration with CADIN.</p> <p>The court is awaiting receipt of the guarantee insurance policy.</p> |
| g. Summary of decisions on merits rendered | At the administrative level, the Distributor obtained an unfavorable decision to maintain the completeness of the collection of fine and isolated interest for the lack of withholding and collection of Income Tax by the Paying Source on JCP. |
| h. Stage of the proceeding | Judicial phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Amount involved |
| k. Impact analysis in case proceeding | BRL 51,631,386.18, on 12/31/2023. |

| Case 40.080/22-6 | |
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| a. Court | Treasury Department of the Municipality of Olinda |
| b. Level | Administrative Trial Court |
| c. Date of Initiation | 09/05/2022 |
| d. Parties to the proceedings | NEOENERGIA PERNAMBUCO and Municipality of Olinda |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | BRL 54,478,288.93 |
| f. Key facts | Alleged underpayment of the Contribution for the Cost of Public Lighting in the electricity bills of consumers in the Municipality of Olinda in the period from 07/2016 to 06/2021, due to errors in the application of the way of calculating the tax, since they would not have to understand other taxes in their base. We understand that there is a partial decay of the tax estimate related to the taxable events that occurred between July 2016 and August 2017. In relation to the remainder of the period, we consider that the calculations and transfers made by the Concessionaire took place in full, in compliance with municipal legislation. |
| g. Summary of decisions on merits rendered | Pending judgment. |
| h. Stage of the proceeding | Unfavorable Judgment of Distributor's Appeal. We will file an action for annulment. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Amount involved |
| k. Impact analysis in case proceeding | BRL 61,108,313.61, 12/31/2023. |

| Case 2023.000003587874-00 | |
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| a. Court | State Tax Administrative Court |
| b. Level | Administrative |
| c. Date of Initiation | 06/05/2023 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO |
| e. Amounts, assets or rights involved | Notice of Infraction drawn up by SEFAZ/PE alleging the non-payment of normal ICMS (code 005-1) for the period from Jan/2020 to Dec/2020, as a consequence of the improper use of tax credits, related to the acquisitions of assets unrelated to the company's property, which although they have been acquired in the name and directly by the defendant, belong to the granting authority, that is, the union, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eight) per month. ICMS tax credit for the purchase of goods for the expansion, maintenance or repair of the electricity grid, aimed at distributing energy when the entire structure necessary for its supply belongs to the federal government, and not to the company, as can be seen from the specific rules established by ANEEL, as well as the dictates set out in the concession contracts that regulate the concessionaire's activity. Initial value: BRL 103,781,445.83. |
| f. Key facts | An Objection was filed by the Company, which is awaiting judgment of the Administrative Trial Court. |
| g. Summary of decisions on the merits rendered | No decision on the merits was rendered in the case. |
| h. Stage of the proceeding | Awaiting judgment of the Challenge, in the Administrative Trial Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | Matter discussed and the amount involved in the assessment. |
| k. Impact analysis in case proceeding | <u>BRL 103,781,445.83, on 12/31/2023.</u> |

Neoenergia Coelba

4.4 Relevant non-confidential processes

| Case 10580-728.178/2016-64 | |
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| a. Court | 01 - TREASURY DEPARTMENT |
| b. Level | Administrative Trial Court |
| c. Establishment Date | 12.12.2016 |
| d. Parties to proceeding | <p>Plaintiff: Internal Revenue Service</p> <p>Defendant: Neoenergia Coelba</p> <p>The following former directors and board members were jointly and severally liable: Marco Geovanne Tobias da Silva, President of the Board of Directors, between 2011 and 2012 (RJ); Gonzalo Pérez Fernandez - Vice-President of the Board of Directors, between 2011 and 2012 (RJ); José Maurício Pereira Coelho - member of the Board of Directors, between 2011 and 2012 (RJ); Marcelo Maia de Azevedo Corrêa - member of the Board of Directors, from Jan/ 2011 to Aug/2012 (RJ); Solange Maria Pinto Ribeiro - member of the Board of Directors, from Sep/2012 to Dec/2012 and Director of PC, from 06 to 31 Dec/2012 (RJ); Gonzalo Gómez Alcântara - member of the Board of Directors, between 2011 and 2012 (PR); Marcelo Souza Marinho - member of the Board of Directors, between 2011 and 2012 (BA); Moisés Afonso Sales Filho - Chief Executive Officer, between 2011 and 2012 (BA); and Paulo Roberto Dutra - Director of PC, from Jan/2011 to 06 Dec/2012 (RJ).</p> |
| e. Amounts, assets or rights involved | <p>Notice of infraction drawn up for the collection of IRPJ and CSLL resulting from the allegedly undue deduction of goodwill amortization expenses in the calendar years 2011 and 2012, with the application of an aggravated fine.</p> <p>Updated contingency amount: BRL 168,549,184.19.</p> |
| f. Key facts | <p>On January 13, 2017, an Objection was filed. On July 12, 2017, the company was summoned to the Appellate Decision that dismissed the Challenge filed. On August 10, 2017, a voluntary appeal was filed on behalf of the company, as well as on behalf of the former directors and former directors. On October 19, 2018, an Appellate Decision was published that (i) dismissed the qualification of the ex officio fine; (ii) dismissed the collection of interest on an ex officio fine; (iii) granted the Appeal filed by the former directors and former directors and (iv) dismissed the appeal with regard to the cancellation of goodwill amortization expenses for IRPJ and CSLL gins. On December 11, 2018, a Special Appeal was filed by the Treasury. On March 28, 2019, Neoenergia Coelba filed Counterarguments to the Special Appeal of the National Treasury. On April 10, 2019, the decision that dismissed the Special Appeal of the National Treasury regarding the accountability of the Officers was issued, so that the discussion of this topic is closed. Currently, the judgment of the Special Appeals filed by the National Treasury and NEOENERGIA COELBA regarding the other matters is awaited.</p> |
| g. Summary of decisions on the merits rendered | <p>On July 12, 2017, the company was summoned to the Appellate Decision that dismissed the Challenge filed. On August 10, 2017, a voluntary appeal was filed on behalf of the company, as well as on behalf of the former directors and former directors. On October 19, 2018, an Appellate Decision was published that (i) dismissed the qualification of the ex officio fine; (ii) dismissed the collection of interest on an ex officio fine; (iii) granted the Appeal filed by the former directors and former directors and (iv) dismissed the appeal with regard to the cancellation of goodwill amortization expenses for IRPJ and CSLL gins.</p> |
| h. Stage of the proceeding | Process awaits judgment of the Special Appeals filed by the National Treasury and NEOENERGIA COELBA. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |

4.4 Relevant non-confidential processes

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| k. Impact analysis in case of loss of the proceeding | Payment of the tax by Neoenergia Coelba. |
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| Case No.: 1000169-32.2019.4.01.3300 | |
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| a. Court | 14th Federal Court of the Judicial Section of Bahia |
| b. Level | Judicial Trial Court |
| c. Establishment Date | 01/08/2019 |
| d. Parties to proceeding | Plaintiff: Neoenergia Coelba Defendant: National Treasury |
| e. Amounts, assets or rights involved | This is an Annulment Action filed to fully cancel the collection embodied in Administrative Proceeding No. 18050.720514/2018-92 (separation of PAF no. 10580.729192/2011-71), related to the alleged debt of IRPJ and CSLL resulting from the cancellation of goodwill amortization expenses for the period 2006 and 2010. Updated contingency amount: BRL 473,417,059.99 |
| f. Key facts | On January 20, 2019, a decision was issued that rejected the request for provisional relief sought. Once the Performance Bond was presented, a decision was issued that granted the interlocutory relief sought to determine the defendant that it does not generate obstacles to the issuance of a Certificate of Suspended Debts with Negative Effects, as well as not to carry out any registration with CADIN, protest of executive titles and registration with Serasa and/or any other types of constriction/coercion. The National Treasury filed a Statement of Dispute and a Reply. Neoenergia Coelba filed a Motion for Clarification in view of the order that failed to consider the company's request for expert accounting evidence in the records, and on 11/12/2020 an Interlocutory Appeal was filed in view of this decision. In June/2021, after Neoenergia Coelba's request for reconsideration, the Motion for Clarification filed by the Company were provided to grant expert accounting evidence in the case records. The Federal Government filed a Motion for Clarification aimed at reforming the decision. In August/2021, a new decision was published rejecting the performance of accounting expertise in the process. Neoenergia Coelba filed an Interlocutory Appeal in view of the decision. On September 20, 2022, COELBA submitted a request for an amendment to the complaint to discuss the debt related to the ex officio fine object of administrative proceeding No. 10580.729192/2011-71. In view of COELBA's request for an amendment to the complaint to include the discussion on the ex officio fine (PAF 10580.729192/2011-71), the case was converted into a diligence to determine PGFN's subpoena for a statement on the request. At the same time, the judgment of the Interlocutory Appeal filed by NEOENERGIA COELBA is awaited in view of the decision that rejected the performance of accounting expert evidence. PGFN petitioned in the records stating that the ex officio fine is already being collected at PAF 18050.720514/2018-92. A petition was filed by COELBA requesting the application of article 15 of Law no. 14.689/23 and, consequently, the cancellation of the ex officio fine applied in PAF no. 18050.720514/2018-92. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of the proceeding | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |

4.4 Relevant non-confidential processes

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| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Payment of amounts by Neoenergia Coelba. |

| Case 1000100-34.2018.4.01.3300 | |
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| a. Court | 03 - FEDERAL COURT |
| b. Level | Trial court |
| c. Establishment Date | 01/09/2018 |
| d. Parties to proceeding | Plaintiff: Neoenergia Coelba Defendant: Federal Government |
| e. Amounts, assets or rights involved | <p>Annulment Action filed to, in a preliminary injunction, suspend the enforceability of the tax credit embodied in administrative proceeding No. 10580.729581/2011-04 and for it to be determined that the Federal Government does not practice any acts of constriction in the face of NEOENERGIA COELBA tending to demand the amounts object of said PA, such as the registration of the Plaintiff's name in CADIN, the filing of tax execution, etc.</p> <p>In addition, it aims to annul the tax assessment formalized in administrative proceeding no. 10580.729581/2011-04, referring to the collection of an isolated fine for the absence of withholding of IRPJ on the distribution of interest on equity.</p> <p>Updated contingency amount: BRL 123,129,677.41</p> |
| f. Key facts | <p>On January 15, 2018, a decision was issued that granted the interlocutory relief sought to suspend the enforceability of the tax credit. On March 6, 2019, the National Treasury filed a Challenge, as well as filed Interlocutory Appeal No. 1006379-42.2018.4.01.0000 in view of the decision granting the interlocutory relief. On August 20, 2019, a Reply was filed. On August 23, 2018, an order was issued ordering the parties to be summoned to specify the evidence they intend to produce. On September 17, 2018, the National Treasury expressed the absence of interest in the production of evidence. On September 24, 2018, a petition was filed by Neoenergia Coelba to inform the absence of interest in the production of evidence, as it is exclusively a matter of law; as well as to present an opinion prepared by Ricardo Lobo Torres on the controversy in the case. On November 10, 2018, the records were sent to conclusion for judgment. A judgment was published that upheld Neoenergia Coelba's request to declare the nullity of the tax assessment formalized in administrative proceeding No. 10580.729581/2011- 04, condemning the Federal Government to pay the initial expenses and attorney's fees, arbitrated at 3%. On 10/01/2020, an appeal was filed by the National Treasury. Most recent development: 12/14/2021 - presented counterarguments to the Appeal of the National Treasury. We await the judgment of the Appeal of the National Treasury.</p> |
| g. Summary of decisions on the merits rendered | A judgment was published that upheld Neoenergia Coelba's request to declare the nullity of the tax assessment formalized in administrative proceeding no. 10580.729581/2011-04, condemning the Federal Government to pay the initial expenses and attorney's fees, arbitrated at 3%. |
| h. Stage of the proceeding | Awaiting judgment of the appeal filed by the National Treasury. |
| i. Likelihood of Loss | Possible |

4.4 Relevant non-confidential processes

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| (probable, possible or remote) | |
| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Payment of the tax by Neoenergia Coelba. |

| Case No.: 8055246-26.2020.8.05.0001 | |
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| a. Court | 13th Consumer Relations Court of the District of Salvador-BA |
| b. Level | Trial court |
| c. Establishment Date | 06/01/2020 |
| d. Parties to proceeding | Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | This is a public civil action in which the Public Prosecutor's Office aims to discuss the alleged illegality in the transfer/collection of ICMS in an untimely manner, resulting from amounts paid by NEOENERGIA COELBA as a notice of infraction drawn up against the Company, related to alleged concessions of benefits to reduce the tax base of the same tax. Updated contingency amount: BRL 129,930.00 |
| f. Key facts | After the distribution of the action and granting of the preliminary injunction requested by the adverse party, NEOENERGIA COELBA filed a defense and filed an interlocutory appeal. Subsequently, the adverse party offered a reply to the defense. Most recent development: 01/11/2022 - MPBA requests the continuation of the case. Records concluded for judgment. |
| g. Summary of decisions on the merits rendered | Proceedings awaiting ruling. |
| h. Stage of the proceeding | Proceedings awaiting ruling. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Action |
| k. Impact analysis in case of impact in case of loss of the proceeding | Absence of receipt of amounts paid by NEOENERGIA COELBA as ICMS resulting from the benefits granted. |

4.4 Relevant non-confidential processes

| Case No.: 10580-728.827/2016-27 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Appeal |
| c. Establishment Date | 12/13/2016 |
| d. Parties to proceeding | Plaintiff: Federal Revenue Service of Brazil/National Treasury Defendant: Neoenergia Coelba |
| e. Amounts, assets or rights involved | This is a notice of infraction drawn up for the collection of IRPJ and CSLL for the years 2011 and 2012 due to the deduction of expenses incurred by the Company with the compensation paid to Customers due to non-compliance with the individual and collective parameters of electricity supply imposed by ANEEL. Updated contingency amount: BRL 61,084,583.52 |
| f. Key facts | A decision was rendered that upheld the Challenge of NEOENERGIA COELBA, fully exonerating the tax credits entered. At the moment, awaiting the judgment of the Official Appeal. |
| g. Summary of decisions on the merits rendered | A decision was rendered that upheld the Challenge of NEOENERGIA COELBA, fully exonerating the tax credits entered |
| h. Stage of the proceeding | Process awaits judgment of the appeal of the Federal Revenue Service. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Payment of taxes by NEOENERGIA COELBA. |

| Case No.: 1006434-84.2018.4.01.3300 | |
|---------------------------------------|--|
| a. Court | 14th Federal Court of the Judicial Section of Bahia |
| b. Level | Judicial Appeal |
| c. Date of Initiation | 07/16/2018 |
| d. Parties to the proceedings | Plaintiff: Neoenergia Coelba Defendant: National Treasury |
| e. Amounts, assets or rights involved | Annulment action filed by Neoenergia Coelba seeking the annulment of the tax assessment object of Administrative Proceeding No. 18050.720.202/2018-89 (dismemberment of PAF No. 10580.729192/2011-71), regarding the collection of an isolated fine applied for the non-payment of IRPJ and CSLL estimates, allegedly due due to the disallowance of the deduction of goodwill amortization expenses, for the calendar years 2007 to 2010. |

4.4 Relevant non-confidential processes

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| | Updated contingency amount: BRL 72,641,526.32 |
| f. Key facts | On July 27, 2018, a decision was issued granting the request for provisional interlocutory relief sought, to suspend the enforceability of the tax credit object of the administrative proceeding 18050.720202/2018-89 and to determine that the Federal Government refrain from practicing any acts of constriction aimed at demanding the amounts object of said notice of infraction. An Interlocutory Appeal was filed by the National Treasury in view of the decision, which was not known due to the supervenience of the judgment. On September 26, 2018, a decision was issued to adapt the previous decision to partially grant the provisional interlocutory relief so that the suspension of enforceability is only with regard to the amount of the isolated fine applied. On October 2, 2019, a ruling was handed down that upheld the request to cancel the tax credit embodied in tax administrative proceeding 18050.720202/2018-89, only with regard to the amount of the isolated fine imposed for non-payment of the IRPJ and CSLL estimates. On October 9, 2019, an Appeal was filed by PGFN. On December 12, 2019, a judgment was rendered that accepted the opposing motion for clarification by the Distributor and rectified the judgment to remedy the material error. On November 16, 2023, COELBA filed a petition requesting the application of article 15 of Law No. 14.689/23 and, consequently, the cancellation of the isolated fine under collection in the administrative proceeding, with the extinction of the deed. On January 10, 2024, the records were forwarded for preventive examination. |
| g. Summary of decisions on the merits rendered | Judgment granted , to determine the cancellation of the tax credit embodied in the tax administrative case 18050.720202/2018-89, only with regard to the amount of the isolated fine applied for the non-payment of IRPJ and CSLL estimates |
| h. Stage of the proceeding | Awaiting judgment of the PGFN Appeal. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason why the process is considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of loss of the case | Payment of amounts by COELBA. |

Neoenergia Cosern

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| Case 10469-723.539/2019-13 | |
| a. Court | Federal Revenue Office |
| b. Level | Administrative |
| c. Date of Initiation | 05/30/2019 |
| d. Parts of the case | Plaintiff: FEDERAL GOVERNMENT Defendant: COSERN |

4.4 Relevant non-confidential processes

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| e. Amounts, assets or rights involved | BRL 96,662,845.87 (ninety-six million, six hundred and sixty-two thousand, eight hundred and forty-five reais and eighty-seven cents) Notice of infraction originating from tax procedure no. 10469-723.539/2019-13, in order to ascertain the declarations referring to IRPJ and CSLL between 01/01/2016 and 12/31/2017. |
| f. Key facts | 07.02.2019 - Cosern received the notice of infraction and filed an objection. 11/13/2019 - The members of the 3rd Judging Panel unanimously agree, pursuant to the vote of the rapporteur, an integral part of this judgment, to dismiss the challenge, to maintain in full the IRPJ and CSLL entries, as well as the respective fine and default interest. 06/18/2020 - Voluntary appeal filed. 12/31/2022 - Judgment is pending on the Company's voluntary appeal. 12/31/2023 - no new relevant progress. |
| g. Summary of decisions on the merits rendered | Decision judging the notice of infraction to be subsisting. |
| h. Stage of the proceeding | Appeal. Awaiting judgment of the Voluntary Appeal. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason why the process is considered relevant | Amount involved. |
| k. Impact analysis in case of loss of the case | Payment of the tax (goodwill and regulatory fine). |

| Case 0806955-91.2019.4.05.8400 | |
|---------------------------------------|--|
| a. Ruling | 6th Federal Court of Rio Grande do Norte |
| b. Level | Judicial |
| c. Establishment Date | 05/30/2019 |
| d. Parties to the proceedings | Plaintiff: National Treasury Plaintiff: Neoenergia Cosern Defendant: Federal Government (National Treasury).éu: COSERNr: National Treasury Defendant: COSERN |
| e. Amounts, assets or rights involved | BRL 58,658,254.11 (fifty-one million, six hundred and fifty-eight thousand, two hundred and fifty-four reais and eleven cents). |

4.4 Relevant non-confidential processes

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| f. Key facts | <p>07/04/2019 - Annulment action distributed 2504.07.2019 - Annulment action distributed. 07.25.2019 - A decision was issued granting the preliminary injunction, to order the National Treasury to receive the guarantee insurance offered. 08.26.2019 - Challenge filed by National Treasury. 03.26.2021 - Judgment upheld. 07.27.2021 - Appeal by the National Treasury. 12.31.2022 - Awaiting judgment of the appeal. Preliminary injunction 08/26/2019 - Challenge presented by the National Treasury 10/25/2019 - Reply Presented 03/26/2021 - Prolonged sentence of origin 04/15/2021 - The Federal Government filed Motion for Clarification 05/14/2021 - COSERN presented counterarguments to motion for clarification 06/09/2021 - Judgment was issued that rejected the motion for clarification filed by the Federal Government 07/27/2021 - The Federal Government filed an Appeal 08/27/2021 - COSERN filed Counterarguments to the Appeal 07/04/2019 - Annulment action distributed 07/25/2019 - Injunction Granted 08/26/2019 - Challenge presented by the National Treasury 10/25/2019 - Reply Presented 03/26/2021 - Prolonged sentence of origin 04/15/2021 - The Federal Government filed Motion for Clarification 05/14/2021 - COSERN presented counterarguments to motion for clarification 06/09/2021 - Judgment was issued that rejected the motion for clarification filed by the Federal Government 07/27/2021 - The Federal Government filed an Appeal 08/27/2021 - COSERN filed Counterarguments to the Appeal 12.31.2023 - Favorable judgment and appellate decision. Motion for Clarification by the parties not accepted. Special Appeal Filed.</p> |
| g. Summary of decisions on merits rendered | Ruling. Upheld. Recognizing the nullity of PAFs no. 10469.722932/2019-81 and 10469.726115/2019- 01. |
| h. Stage of the proceeding | Appeal. Awaiting judgment of Special Appeal of the Federal Revenue Service. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for why proceedings are considered relevant | Amount involved. |
| k. Impact analysis in case of loss of the proceeding | Tax payment |
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4.4 Relevant non-confidential processes

| Case 0800631-17.2021.4.05.8400 | |
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| a. Ruling | 6th Federal Court of Rio Grande do Norte |
| b. Level | Judicial |
| c. Establishment Date | 02/03/2021 |
| d. Parties to the proceedings | Plaintiff: National Treasury Defendant: COSERN |
| e. Amounts, assets or rights involved | <p>BRL 73,089,909.63 (seventy-three million, eighty-nine thousand, nine hundred and nine reais and sixty-three cents).</p> <p>AGIO IRPJ/CSLL - Tax execution arising from the Notice of Infraction originating from tax procedure no. 04.0.01.00-2016-00015-9, started on 05/30/2016, in order to determine the statements regarding IRPJ and CSLL from 01/01/2012 to 12/31/2013. The federal revenue service understood that there was an undue accounting entry of non-deductible expense (goodwill and regulatory fine) for the calculation of taxable income and calculation basis of CSLL and IRPJ.</p> |
| f. Key facts | <p>03/05/2021 - Motion to stay execution filed by COSERN</p> <p>07/26/2021 - Decision in motion to stay execution No. 0801333-60.2021.4.05.8400, I determine the suspension of the case until there is no appeal with suspensive effect of that action.</p> |
| g. Summary of decisions on merits rendered | N/A |
| h. Stage of the proceeding | Appeal Phase Proceeding awaits judgment of special appeal filed by the Federal Revenue Service |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for why proceedings are considered relevant | Amount involved. |
| k. Impact analysis in case of loss of the proceeding | Payment of the tax (goodwill and regulatory fine). |

Neoenergia Elektro

| Case 35.957.803-9; 35 957.811-0; 35.957.779-2; 35.957.806-3; 35.957.801-2 and 5008662 60.2020.4.03.6105 | |
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| a. Court | Federal Revenue Service of Brazil / Federal Justice |

4.4 Relevant non-confidential processes

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| b. Level | Administrative / Judicial |
| c. Date of Initiation | 12/29/2006 |
| d. Parties to the proceedings | Plaintiff: National Institute of Social Security - INSS Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 104,667,964.44 (December 2023)) |
| f. Key facts | <p>The Company received 36 notices of infraction, drawn up on December 29, 2006 by the National Institute of Social Security (INSS), requiring social security contributions from periods between June 1998 and June 2006 on various labor funds, in particular shares in the profits and results of Elektro Redes.</p> <p>On June 12, 2008, the Federal Supreme Court approved Binding Precedent No. 8, which reads as follows: "The sole paragraph of article 5 of Decree-Law No. 1,569/1977 and articles 45 and 46 of Law No. 8,212/1991, which deal with the prescription and decay of tax credits, are unconstitutional."</p> <p>In view of this, several assessments were canceled, in whole or in part. There are currently 6 infraction notices in progress, as informed in the "case No." field above.</p> |
| g. Summary of decisions on the merits rendered | <p>Current status:</p> <p>NFLD No. 35.957.803-9: On 06/30/2008, Elektro filed a Voluntary Appeal, which is awaiting judgment.</p> <p>NFLD No. 35.957.811-0: On 08/25/2008, Elektro filed a Voluntary Appeal, which awaits judgment.</p> <p>NFLD No. 35.957.779-2: On 06/30/2008, Elektro filed a Voluntary Appeal, which awaits judgment.</p> <p>NFLD No. 35.957.806-3: On 06/30/2008, Elektro filed a Voluntary Appeal, which awaits judgment.</p> <p>NFLD No. 35.957.801-2: On 01/05/2018, Elektro filed a Voluntary Appeal, which awaits judgment.</p> <p>Tax Enforcement No. 5008662-60.2020.4.03.6105: On 10/13/2021, Elektro filed an appeal and counterarguments to the Federal Government's appeal.</p> <p>On 03/24/2023, the records were suspended until judgment of Topic 1,079 of the STJ.</p> |
| h. Stage of the proceeding | Awaiting judgment in several administrative and judicial instances. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | These are relevant cases due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 3.125.616-8 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |
| c. Date of initiation | 07/05/2010 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 69,447,543.50 (December 2023) |
| f. Key facts | This is a Notice of Infraction and Imposition of a Fine, resulting from the crediting of ICMS on permanent assets, as well as due to ancillary obligations: CIAP and SINTEGRA. 2005 to 2008. |
| g. Summary of decisions on the merits rendered | On 07/05/2010, the AIIM was drawn up. On 08/04/2010, the objection was filed, which is pending consideration. On 10/02/2010, the proceeding was converted into |

4.4 Relevant non-confidential processes

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| | a diligence procedure. On 03/11/11, a decision was issued that upheld the assessment. On 04/12/2011, the ordinary appeal was filed. On 12/21/2011, the ordinary appeal was partially granted. On 04/13/2012, the company filed a special appeal and counterarguments to the Treasury's appeal, on 09/11/2014, published a judgment that upheld the Special Appeal and annulled the previous decision. In judgment on 06/25/2015 the Notice of Infraction was maintained with regard to item 6, and the Ordinary Appeal and Rectification of Judgment were opposed. On 08/10/2015, a decision was published dismissing the request for rectification of the judgment. On 12/21/2015, a decision was published maintaining the launch and summoning Elektro to file an appeal. On 03/07/2016, the Rectification of Judgment was admitted. On 03/07/2016, the Special Appeal was suspended. On 05/10/2017, a decision was published partially acknowledging the Request for Rectification of Judgment. On 07/12/2017, the Special Appeal was admitted. On 01/06/2020, the proceeding was |
| h. Stage of the proceeding | Awaiting judgment in the São Paulo Tax Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the process is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss the case | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 4.084.068-2 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |
| c. Date of Initiation | 12/26/2016 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 314,212,356.19 (December 2023) |
| f. Key facts | This is a Notice of Infraction and Imposition of a Fine, resulting from the crediting of ICMS on permanent assets, as well as due to ancillary obligations: CIAP from January 2011 to November 2015. |
| g. Summary of decisions on the merits rendered | On 12/26/2016, the AIIM was drawn up. On 02/02/2017, the objection was filed, which was dismissed on 03/21/2017. Ordinary appeal filed by Elektro, On 05/28/2018, a decision was published annulling the decision rendered in the trial courts and determining that a new trial be held. On 03/09/2020, a decision was published that maintained the Notice of Infraction and the Imposition of a Fine. On 04/07/2020, Elektro filed an Ordinary Appeal. On 04/06/2021, a judgment was published that determined the return of the case to the lower court. On 08/27/2021, a decision was published that maintained the collection of the infraction notice. On 09/24/2021, Elektro filed an Ordinary Appeal. Awaiting judgment. On 09/25/2023, a decision was published that partially granted Elektro's Voluntary Appeal. The submission of a Request for Rectification of Judgment is awaited. |
| h. Stage of the proceeding | Awaiting judgment in the São Paulo Tax Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

4.4 Relevant non-confidential processes

| Case 16561-720.169/2017-11 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative |
| c. Date of Initiation | 12/18/2017 |
| d. Parties to the proceedings | Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 76,245,135.75 (December 2023) |
| f. Key facts | This is a notice of infraction drawn up against Elektro Redes S.A. ("Elektro") requiring the payment of Corporate Income Tax ("IRPJ") and Social Contribution on Net Income ("CSLL") on expenses incurred with the tax amortization of the loan generated in the acquisition (direct and indirect - through EPC Empresa Paranaense Comercializadora Ltda. - "EPC") of Elektro's shares by Iberdrola Energia do Brasil Ltda. ("Iberdrola Energia") based on the expectation of future profitability of the investment from 2012 to 2013. On 06/20/2023, the Special Appeal of the Treasury was filed. |
| g. Summary of decisions on the merits rendered | On 11/09/2018, Elektro was summoned to the decision that dismissed the challenge. On 12/06/2018, Elektro filed a Voluntary Appeal. On 09/22/2022, Elektro's Voluntary Appeal was granted, annulling the notice of infraction. The case awaits a possible appeal by the tax authorities. |
| h. Stage of the proceeding | Awaiting possible appeal from the tax authorities. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 16561-720.143/2019-34 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative |
| c. Date of Initiation | 12/26/2019 |
| d. Parties to the proceedings | Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 251,212,582.97 (December 2023) |
| f. Key facts | This is a notice of infraction drawn up against Elektro Redes S.A. ("Elektro") requiring the payment of Corporate Income Tax ("IRPJ") and Social Contribution on Net Income ("CSLL") on expenses incurred with the tax amortization of the loan generated in the acquisition (direct and indirect - through EPC Empresa Paranaense Comercializadora Ltda. - "EPC") of Elektro's shares by Iberdrola Energia do Brasil Ltda. ("Iberdrola Energia") based on the expectation of future profitability of the investment from 2014 to 2015. The Federal Revenue Service, when drawing up the notice of infraction, also drew up terms of joint and several liability and criminal repercussions against Marcio Fernandes, Mario Ruiz and Eduardo Capelastegui. |
| g. Summary of decisions on the merits rendered | Elektro filed its challenge on 01/25/2020 and, on 07/01/2020, the notice of infraction was kept in trial at first instance, but excluded the joint and several liability of the former administrators. On 08/04/2020, Elektro filed a Voluntary Appeal, which is awaiting judgment together with the mandatory Official Appeal. |

4.4 Relevant non-confidential processes

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| h. Stage of the proceeding | Awaiting judgment at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 17459.720056/2021-31 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative |
| c. Date of Initiation | 12/08/2021 |
| d. Parties to the proceedings | Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 168,573,860.94 (December 2023) |
| f. Key facts | <p>This is a notice of infraction drawn up against Elektro Redes S.A. ("Elektro") requiring the payment of Corporate Income Tax ("IRPJ") and Social Contribution on Net Income ("CSLL") for the calendar year 2016, plus an ex officio fine of 150%, an isolated fine of 50% and default interest calculated by the SELIC rate ("Notice of Infraction").</p> <p>The collection arises from the disallowance of the tax deduction of the goodwill paid by Iberdrola Energia do Brasil Ltda. ("Iberdrola Brasil") in the acquisition of direct and indirect control of Elektro that occurred in April 2011.</p> |
| g. Summary of decisions on the merits rendered | <p>On 12/21/2021, Elektro was notified. Elektro filed its motion on 01/19/2022, which is pending judgment at the trial court level.</p> <p>On 08/13/2023, an unfavorable judgment was rendered by the DRJ. On 10/24/2023, Elektro filed a voluntary appeal awaiting a decision.</p> |
| h. Stage of the proceeding | Awaiting judgment at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 17459-720012/2022-92 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative |
| c. Date of Initiation | 10/02/2022 |
| d. Parties to the proceedings | Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 184,799,543.19 (December 2023) |
| f. Key facts | <p>This is a notice of infraction drawn up against Elektro Redes ("Elektro") by the Federal Revenue Service of Brazil aiming at the collection of IRPJ and CSLL for the calendar year 2017 in the total amount of BRL 162,761,619.86, for alleged undue deduction of the expense incurred with amortization of goodwill based on the expectation of future profitability, in the calendar year 2017, originated from the privatization of the Company in 1998 and subsequent acquisition of the Company by Iberdrola in 2011.</p> |
| g. Summary of decisions on the merits rendered | <p>On 10/02/2022, Elektro was notified. Elektro filed its challenge, which is pending trial at the trial court level.</p> |

4.4 Relevant non-confidential processes

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| | On 06/28/2023, a decision of the DRJ was rendered that was unfavorable to Elektro. On 09/10/2023. Voluntary Appeal filed by Elektro. Awaiting judgment. |
| h. Stage of the proceeding | Awaiting judgment at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the process is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss the case | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 17459-720.018/2023-41 | |
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| a. Court | Brazilian Federal Revenue Service |
| b. Level | Administrative |
| c. Date of Initiation | 07/10/2023 |
| d. Parties to the proceedings | Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 181,996,927.22 (December 2023) |
| f. Key facts | This is a tax-deficiency notice that requires amounts as IRPJ and CSLL related to the calendar year of 2018, plus a qualified ex officio fine of 150%, an isolated fine of 50% due to the alleged insufficiency in the payment of monthly estimates, in addition to default interest ("Tax Deficiency Notice"). The collection arises from the disallowance of two goodwill, subject to the regime of RIR/99 and Law No. 9.532/97 (goodwill Terraço and goodwill Iberdrola) |
| g. Summary of decisions on the merits rendered | On 07/10/2023, Elektro was notified. Elektro filed its challenge, which is pending trial at the trial court level. |
| h. Stage of the proceeding | Awaiting judgment at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason for why proceedings are considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 4.146.972-0 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |
| c. Date of initiation | 12/21/2021 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 64,280,907.15 (December 2023) |
| f. Key facts | This is a notice of infraction drawn up against Elektro Redes S.A. by the Treasury Department of the State of São Paulo demanding the payment of ICMS resulting from the disallowance of credits related to acquisitions for fixed assets, in the period between January 2016 and December 2020. |
| g. Summary of decisions on the merits rendered | On 12/21/2021, Elektro was summoned. Elektro presented its defense against the case on 01/19/2022. On 03/29/2022, the notice of infraction was kept in trial at first instance. On 05/03/2022, Elektro filed an Ordinary Appeal, which |

4.4 Relevant non-confidential processes

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| | awaits trial. |
| h. Stage of the proceeding | Awaiting judgment of Elektro's Voluntary Appeal at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the process is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss the case | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 4.134.750-0 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |
| c. Date of Initiation | 09/18/2020 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 62,004,466.89 (December 2023) |
| f. Key facts | This is a Notice of Infraction drawn up for the requirement of amounts related to ICMS credits arising from the acquisition of assets intended for fixed assets in the period from January 2011 to November 2015. |
| g. Summary of decisions on the merits rendered | On 10/21/2020, Elektro filed a challenge. On 11/24/2020, the challenge was distributed for judgment DTJ-2 - Campinas Trial Unit. On 12/29/2020, the decision rejecting the Challenge presented by Elektro was published, as well as determining that the amounts corresponding to the Fines and Tax must be recalculated so that the interest applied complies with the limit established by the Judiciary, pursuant to the Writ of Mandamus No. 0015741-67.2013.8.26.0053. On 01/27/2021, Elektro filed an ordinary appeal. On 03/01/2021, a decision was published that granted the processing of Elektro's ordinary appeal and summoned the Treasury to present counterarguments to the appeal. On 07/01/2021, the judgment was published that determined the return of the case to the trial courts to complement the judgment. On 10/07/2021, a decision was published converting the judgment into a diligence to the assessing AFR. On 04/25/2022, after a new trial, the tax-deficiency notice was partially annulled. On 08/11/2022, Elektro filed an Ordinary Appeal, which is awaiting judgment. On 02/17/2023, a judgment was published that converted the judgment into diligence. On 08/21/2023, a subpoena was published for the parties to express their opinion on the diligence. On 09/20/2023, Elektro filed a statement on the opinion. On 09/22/2023, the proceeding was returned for a new distribution. |
| h. Stage of the proceeding | Awaiting judgment at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 1515222-53.2018.8.26.0114 | |
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| a. Court | State Justice |
| b. Level | Judicial |

4.4 Relevant non-confidential processes

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| c. Date of Initiation | 10/29/2018 |
| d. Parties to the proceedings | Plaintiff: Treasury of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 53,418,396.19 (December 2023) |
| f. Key facts | This is a collection of Notice of Infraction No. 4.070.366-6 drawn up due to reversals of ICMS debts allegedly taken improperly due to billing adjustments for the client due to the subsequent accounting of the CCEE that demands cancellation and replacement of the invoice initially issued. |
| g. Summary of decisions on the merits rendered | After an unfavorable judgment at the administrative level, on 11/09/2018, Elektro filed a lawsuit for the early guarantee of the outstanding debt. On 04/17/2019, there was a decision in favor of guaranteeing the court. On 05/27/2019, motions to stay execution were filed, which are awaiting judgment. |
| h. Stage of the proceeding | Awaiting judgment in the judicial sphere. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 4.069.982-1 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |
| c. Date of Initiation | 12/15/2015 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 57,231,191.01 (December 2023) |
| f. Key facts | This is a Notice of Infraction drawn up for the requirement of values - related to the credit of the ICMS levied on assets destined to the fixed assets of the Company. (Public Lighting, assets for maintenance of networks and SSs, fleet vehicles and reform of transformers) and respective ancillary obligations (invoices and credit factor), from the period of 2010. |
| g. Summary of decisions on the merits rendered | On 01/14/2016, Elektro filed a challenge. On 07/07/2016, the report was partially canceled. On 09/20/2016, Elektro filed an Ordinary Appeal. On 03/24/2017, the lower court decision was upheld. On 07/05/2017, the Treasury and Elektro filed a Special Appeal, which are awaiting judgment. |
| h. Stage of the proceeding | Awaiting judgment in the São Paulo Tax Court. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

| Case 4.151.809-3 | |
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| a. Court | Secretary of Finance of the State of São Paulo |
| b. Level | Administrative |

4.4 Relevant non-confidential processes

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| c. Date of Initiation | 12/20/2022 |
| d. Parties to the proceedings | Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A. |
| e. Amounts, assets or rights involved | BRL 71,778,170.31 (December 2023) |
| f. Key facts | This is a Notice of Infraction drawn up for the requirement of amounts related to the crediting of the ICMS levied on assets destined to the fixed assets of the Company, from February/2017 to November/2021. |
| g. Summary of decisions on the merits rendered | On 01/19/2023, Elektro filed an objection, which was rejected. Voluntary Appeal filed by Elektro. |
| h. Stage of the proceeding | Pending judgment of Elektro's Voluntary Appeal at the administrative level. |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Possible |
| j. Reason why the proceeding is considered relevant | This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision. |
| k. Impact analysis in case of loss of the proceeding | If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated |

NC Energia

| Case No. 4072470-0 | |
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| a. Court | Treasury Department of São Paulo |
| b. Level | Administrative Appeals Court |
| c. Establishment date | 12/29/2015 |
| d. Parties | Plaintiff: Treasury Department of the State of São Paulo Defendant: NC Energia S.A |
| e. Values, assets or rights involved | BRL 209,420,838.65 (two hundred and nine million, four hundred and twenty thousand, eight hundred and thirty-eight reais and sixty-five cents) on 12/31/2022. |
| f. Key facts | Notice of infraction for the payment of ICMS due in the period in which NC Energia's injunction was in force, regarding the issue of tax substitution for the payment of ICMS. On 01/28/2016, an administrative defense was presented. The defense was dismissed and the Notice of Infraction maintained. On 05/17/2016, an Ordinary Appeal was filed. In a trial session held on 02/15/2017, the trial was converted into due diligence. On 11/27/2017, a decision was issued informing of the return of the diligence and granting a period of 30 days for the presentation of documents. The records were sent to TIT-SP for judgment. 02.27.2019 - published decisions that determined that the present case will be distributed together with cases 4025874-9 and 4074442-5. 11/14/2019 - new conversion of the case into diligence to verify the amounts deposited, as required in the appeal and subsequent manifestations. We await the TIT's decision in the Ordinary Appeal filed by NC Energia. |
| g. Likelihood of loss | Possible |
| h. Analysis of the impact in case of loss | Considering that the discussion is still in the administrative sphere, in case of loss, it will be up to the analysis of any filing of a lawsuit to rule out the collection. Finally, if the Company is unsuccessful, it will be subject to the payment of the amount of the notice of infraction, duly updated (BRL 209,420,838.65 on 12/31/2022). |

LABOR LAWSUITS

Neoenergia Pernambuco

4.4 Relevant non-confidential processes

| Case 0001554-25.2011.5.06.0023 | |
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| a. Court | Regional Labor Court of the 6th Region |
| b. Level | Appeal |
| c. Date of Initiation | 11/21/2011 |
| d. Parties to the proceedings | Plaintiff: Labor Prosecution Office of the 6th Region Defendant: Neoenergia Pernambuco |
| e. Amounts, assets or rights involved | Public Civil Action, with preliminary injunction, filed by the Public Ministry of Labor of the 6th Region, aiming at the end of outsourcing. The injunction was granted to determine that Neoenergia Pernambuco refrain, within 180 days, from outsourcing services inherent to electricians (expansion and maintenance of the electricity distribution network) and terminates, within the same period, the contracts in force with outsourced companies. Neoenergia Pernambuco filed a request for suspension of the effects of the injunction before the President of the Regional Labor Court of Pernambuco. On 01/10/2012, the President of the TRT of the 6th Region suspended the effects of the first degree |
| f. Key facts | Neoenergia Pernambuco and the MPT filed Ordinary Appeals against the first degree judgment. The TRT partially granted NEOENERGIA PERNAMBUCO's appeal, to determine that the decision be complied with within 180 days from the final and unappealable decision. The MPT appeal was granted to determine that NEOENERGIA PERNAMBUCO is obliged to stop outsourcing through an interposed company. In parallel, NEOENERGIA PERNAMBUCO filed a Constitutional Complaint with the STF. An injunction was granted to suspend the process until judgment on the merits of the Complaint. On 02/03/2018, there was the final and unappealable decision of Rcl 16903 that suspended the ACP procedure. The Complaint was upheld, in order to annul the decision rendered by the 2nd Panel of TRT6, in the part that ruled out the application of art. 25, § 1, of law no. 8.987/1995, and ordered that another be issued. ACP Outsourcing had a favorable judgment to the Company. The Second Panel of TRT6 recognized the lawful outsourcing to consider valid all employment contracts signed between the workers and the respective service providers. Motions for Clarification were filed by Neoenergia Pernambuco on 12/18/2018. A new Review Appeal was presented by Neoenergia Pernambuco on 04/01/2019. The appeals were not accepted. An Appeal was filed by NEOENERGIA PERNAMBUCO, admitted on 07/31/2019. An Appeal was filed by the MPT on 09/24/2019 The process is concluded for the preparation of a vote and request for an agenda in the office of Appellate Judge Margareth Costa summoned to the Superior Labor Court. |
| g. Summary of decisions on the merits rendered | Judgment - order Neoenergia Pernambuco to refrain, within 180 days, from outsourcing services inherent to electricians (expansion and maintenance of the electricity distribution network) and terminate, within the same period, the contracts in force with outsourced companies. Appellate decision - partial dismissal of NEOENERGIA PERNAMBUCO's appeal, to determine that the decision be complied with within 180 days from the final and unappealable decision. The MPT appeal was provided to determine that NEOENERGIA PERNAMBUCO is obliged to stop outsourcing through an interposed company. Decision of the Constitutional Complaint - it was upheld, to annul the decision rendered by the 2nd Panel of the TRT6, in the part that ruled out the application of art. 25, § 1, of law no. 8.987/1995, and |

4.4 Relevant non-confidential processes

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| | determined that another be handed down. New Appellate Decision - The Second Panel of the TRT6 recognized the lawful outsourcing to consider valid all employment contracts entered into between the workers and the respective service providers. |
| h. Stage of the proceeding | Appeal Phase |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for why proceedings are considered relevant | Value and rights involved. |
| k. Impact analysis in case proceeding | BRL 5,648,175.49, on 12/31/2023. |

| Case 0000322-39.2014.5.06.0001 | |
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| a. Court | Regional Labor Court of the 6th Region |
| b. Level | Appeal |
| c. Date of Initiation | 03/13/2014 |
| d. Parties to the proceedings | Plaintiff: Neoenergia Pernambuco Defendant: Federal Government |
| e. Amounts, assets or rights involved | <p>This is an annulment action with a request for interlocutory relief filed by Neoenergia Pernambuco against the Federal Government in the face of inspection by SRTE in Neoenergia Pernambuco in order to verify whether the contracting of service providers by the Company meets the requirements of an illicit outsourcing.</p> <p>After the inspection, 60 infraction notices and 2 collection notifications were issued against Neoenergia Pernambuco (in mid-2009). The aforementioned sanctions totaled BRL 36,195,158.53 (thirty-six million, one hundred and ninety-five thousand, one hundred and fifty-eight reais and fifty-three cents) in 2011.</p> <p>In the initial petition, the declaration of nullity of the sanctions was requested under the argument, among others, that they are all due to the occurrence of the same fact - the auditors' conviction that the outsourcing operated by Neoenergia Pernambuco is illicit - a fact that was penalized 62 times. It is also argued that there is no illegal outsourcing and that Neoenergia Pernambuco is legally allowed to outsource its core business.</p> |
| f. Key facts | <p>In the knowledge phase, the request for interlocutory relief was accepted to determine the suspension of the enforcement of the notices indicated in the initial petition. On 08/17/2015, the JUDGMENT that DISMISSED the ANNULMENT ACTION filed by Neoenergia Pernambuco was published, recognizing that there was no invasion of jurisdiction on the part of the Labor Inspectors when they declared the existence of an employment relationship between the employees of the companies providing services and Neoenergia Pernambuco (the borrower of the services) on the grounds that Neoenergia Pernambuco had carried out illicit outsourcing. After publication of the JUDGMENT, Neoenergia Pernambuco filed a MOTION FOR CLARIFICATION, which was partially upheld by the lower court. Despite the dismissal decision, the JUDGMENT kept the enforceability of the assessments subject to the annulment action suspended. Neoenergia Pernambuco filed an ORDINARY APPEAL to TRT6. The first trial session was postponed because the Reporting Judge was on medical leave. In the other session, the judges decided to suspend the</p> |

4.4 Relevant non-confidential processes

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| | <p>case until the final decision of ACP No. 000155425.2011.5.06.0023, maintaining the effects of the preliminary injunction granted (which suspended the enforceability of the infraction notices that were the subject of the annulment action), with the analysis of the other appeal arguments being prejudiced for the time being. Judge Maria Socorro Emerenciano was granted regimental review and expressed her opinion that the Labor Inspectors had jurisdiction to declare that the outsourced workers had a legal relationship with Neoenergia Pernambuco. However, in the following session, it was decided, by majority, to suspend the case, until the final and unappealable decision of ACP Outsourcing, with maintenance of the effects of the interlocutory relief, thus avoiding tax enforcement, for now.</p> <p>On 10/24/2018, the suspension of the case was renewed through</p> <p>No change in the progress of the action to date,</p> |
| g. Summary of decisions on merits rendered | JUDGMENT: DISMISSED the ANNULMENT ACTION as unfounded, but suspended the enforcement of the notices that were the subject of the action. |
| h. Stage of the proceeding | Appeal phase (discontinued) |
| i. Likelihood of loss: (i) probable (ii) possible (iii) remote | Remote |
| j. Reason for why proceedings are considered relevant | Value and rights involved. |
| k. Impact analysis in case proceeding | BRL 85,685,010.08, on 12/31/2023. |

Neoenergia Coelba

| Case No.: 00371.2009.661.05.00.0 (0037100-68.2009.5.05.0661) | |
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| a. Court | 1st Barreiras Labor Court - BA |
| b. Level | Appeal |
| c. Date of Initiation | 02/16/2009 |
| d. Parties to the proceedings | Plaintiff: Labor Prosecution Office Defendants: Neoenergia Coelba |
| e. Amounts, assets or rights involved | Public Civil Action filed against Neoenergia Coelba and its directors, alleging the existence of an inspection report carried out by the Regional Labor Management of Barreiras, resulting from numerous actions consistent with the investigation process of the fatal accident that occurred on 11/11/2006, which victimized employee Nilton Gonçalves dos Santos. Updated contingency amount. BRL 286,704.75. |
| f. Key facts | Received MCP in the amount of BRL 3,741,371.15. We filed a Motion to Stay Execution, which was partially upheld, to remove the penalty arising from the hiring of disreputable companies to provide services and maintain the fines arising from non-compliance with the TAC. We filed Motions for Clarification, which were upheld to determine the quantification of the decision in the amount of BRL 1,816,794.30. |

4.4 Relevant non-confidential processes

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| | <p>Filed Appeal for Review and Interlocutory Appeal, both rejected, with this there was a final and unappealable decision.</p> <p>Due to the absence of a possibility of a new appeal, the payment of the conviction was made, in the amount of BRL 1,847,116.00.</p> <p>Recently we received execution 000013911.2021.5.05.0661 in the amount of BRL 200,000.00, in the face of alleged non-compliance with the signed TAC, which is guaranteed and pending the decision of the embargoes on the execution of COELBA.</p> |
| g. Summary of decisions on the merits rendered | <p>We filed a Motion to Stay Execution, which was partially upheld, to remove the penalty arising from the hiring of disreputable companies to provide services and maintain the fines arising from non-compliance with the TAC. We filed Motions for Clarification, which were upheld to determine the quantification of the decision in the amount of BRL 1,816,794.30. Filed Appeal for Review and Interlocutory Appeal, both rejected, with this there was a final and unappealable decision. Due to the absence of a possibility of a new appeal, the payment of the conviction was made, in the amount of BRL 1,847,116.00.</p> <p>Recently we received execution 0000139-11.2021.5.05.0661 in the amount of BRL 200,000.00, in the face of alleged non-compliance with the signed TAC, which is guaranteed and pending the decision of the embargoes on the execution of COELBA.</p> |
| h. Stage of the proceeding | Awaiting judgment of the motion to stay execution in case No. 0000139-11.2021.5.05.0661. |
| i. Likelihood of Loss (probable, possible or remote) | Likely |
| j. Reason for why proceedings are considered relevant | Public Civil Action |
| k. Impact analysis in case of loss of the case | Compliance with obligations to do and not to do and payment of compensation for collective moral damage. |

Neoenergia Cosern

| Case 47700-54.2003.5.21.0002 | |
|---------------------------------------|---|
| a. Ruling | 02 nd Natal Labor Court |
| b. Level | Trial court |
| c. Establishment Date | 04/04/2003 |
| d. Parties to the proceedings | Plaintiff: SINTERN Defendant: COSERN |
| e. Amounts, assets or rights involved | BRL 98,985,082.20 (ninety-eight million, nine hundred and eighty-five thousand, eighty-two reais and twenty cents). Request for promotions due to merit and seniority with all legal consequences. |

4.4 Relevant non-confidential processes

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| f. Key facts | In 2003, SINTERN filed a labor law complaint requiring compliance with the Table of Rates, Career and Salaries adopted in 1991 (PCCS / 91), which offers Cosern employees promotion by merit and seniority, as well as several other requests of a salary and indemnity nature. Judgment has been rendered in part and the case is in the execution phase. Official expert's calculations approved. Judgment on the Company's motion to stay execution dismissed, with the Company and the Union filing an interlocutory appeal with the TRT21. Judgment is pending. |
| g. Summary of decisions on merits rendered | Sentence and judgment unfavorable to the Company with an order to pay salary differences resulting from promotions, under the terms of the PCCS, to a maximum of 37% in the period 1998/2003, including reflexes, in addition to excluding cases of prescription (five-year and two-year), waivers, lis pendens, res judicata, to be defined in an expert opinion. |
| h. Stage of the proceeding | In execution phase. Approved official expert calculations. |
| i. Likelihood of Loss (probable, possible or remote) | Likely |
| j. Reason for why proceedings are considered relevant | Amount involved. |
| k. Impact analysis in case of loss of the proceeding | Payment of PCCS |

REGULATORY PROCESSES

Neoenergia Elektro

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|--|--|
| Case No.: 043739-91.2010.401.3400 | |
| a. Court | 15 - Federal Court - DF |
| b. Level | Federal Regional Court |
| c. Date of Initiation | 12/07/2010 |
| d. Parties to the proceedings | Plaintiff: ABRADÉE Defendant: ANEEL |
| e. Amounts, assets or rights involved | This is a writ of mandamus seeking to recognize the illegality of the act that annulled SFF/ANEEL Order No. 2517 of August 26, 2010, which provides for a settlement of free energy between generators and electricity distributors. Updated contingency amount: BRL 116,216,279.00. |
| f. Key facts | MS denied due to Abradee's claim of illegitimacy. Appeal filed, which is pending judgment. Injunctive Relief was also proposed (0043967-76.2013.4.01.0000) in which the injunction was granted |

4.4 Relevant non-confidential processes

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| | to effectively suspend the appeal, until its judgment. In a judgment held in an Expanded Panel, by majority, the appeal was dismissed. Motions for clarification were opposed by ABRADÉE and ANEEL, which are awaiting judgment. |
| g. Summary of decisions on the merits rendered | MS denied due to Abradee's claim of illegitimacy. |
| h. Stage of the proceeding | Proceeding pending appeal judgment. |
| i. Likelihood of Loss (probable, possible or remote) | Remote |
| j. Reason why the process is considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of loss of the case | The imposition of a payment not provided for in the contract (free energy) |

Neonergia Brasília

| Case No.: 1015682-02.2017.4.01.3400 | |
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| a. Court | 8th Panel of the Federal Regional Court of the 1st Region |
| b. Level | Appeal |
| c. Establishment Date | 11/10/2017 |
| d. Parties to the proceedings | Plaintiff: Neoenergia Distribuição Brasília S.A. Defendant: National Electric Energy Agency - ANEEL. |
| e. Values, assets or rights involved | Raising by ANEEL of the amounts corresponding to the revenue surplus that the Concessionaire, due to the criteria for delimiting the low-income residential subclass defined by Law no. 10.438/2002, realized in (i.a.) May 2002 to October 2004, (i.b) July 2005 and (i.c) August 2008; recognition. |
| f. Key facts | In 2017, ANEEL paid the debt in installments and raised the first of four installments, until the granting of suspensive effect in Interlocutory Appeal. In 2022, with the unfounded Judgment and the revocation of the injunction, ANEEL raised the entire remainder in Neoenergia Brasília's 2022 RTA. Awaiting judgment of Appeal. Updated contingency amount: BRL 96,897,321.68, on 12/31/2023. |
| g. Summary of decisions on the merits rendered | 12/04/2017 - Rejected the interlocutory relief 10/16/2019 - dismissed the request |
| h. Stage of the Proceeding | 12/31/2023 - Awaiting judgment of the Appeal |
| i. Likelihood of Loss (probable, possible or remote) | Possible |

4.4 Relevant non-confidential processes

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| j. Reason why the proceeding is considered relevant | Amount involved in the discussion |
| k. Impact analysis in case of loss of the proceeding | The contingency is BRL 96,897,321.68, on 12/31/2023. |

Neonergia Coelba

| Case No.: 043739-91.2010.401.3400 | |
|--|--|
| a. Court | 15 - Federal Court - DF |
| b. Level | Federal Regional Court |
| c. Establishment Date | 12/07/2010 |
| d. Parties to proceeding | Plaintiff: ABRADÉE Defendant: ANEEL |
| e. Amounts, assets or rights involved | This is a writ of mandamus seeking to recognize the illegality of the act that annulled SFF/ANEEL Order No. 2517 of August 26, 2010, which provides for a settlement of free energy between generators and electricity distributors. Updated contingency amount: BRL 106,202,488.77. |
| f. Key facts | MS denied due to Abradee's claim of illegitimacy. Appeal filed, which is pending judgment. Precautionary Measure (0043967-76.2013.4.01.0000) was also proposed, in which the injunction was granted to assign suspensive effect to the appeal, until its judgment |
| g. Summary of decisions on the merits rendered | MS denied due to Abradee's claim of illegitimacy. |
| h. Stage of the proceeding | Proceeding pending appeal judgment. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | The imposition of a payment not provided for in the contract (free energy) |

4.4 Relevant non-confidential processes

| Case No. 0030544-34.2013.4.01.3400 | |
|--|--|
| a. Court | 01 - FEDERAL COURT |
| b. Level | First |
| c. Establishment Date | 05/01/2018 |
| d. Parties to proceeding | Plaintiff: Neoenergia Coelba Defendant: ANEEL |
| e. Amounts, assets or rights involved | This is an Ordinary Action to annul ANEEL Normative Resolution No. 387, of 12/15/2009 and SFF/ANEEL Order No. 2.517 of 08/26/2010, which provides for a settlement of free energy between generators and electricity distributors. Updated contingency amount: BRL 84,507,475.61 |
| f. Key facts | Sentence of extinction was issued without judgment on the merits, under the allegation of lis pendens with MS 043739-91.2010.4.01.3400. Appeal filed, which is awaiting judgment. |
| g. Summary of decisions on the merits rendered | Sentence of extinction was issued without judgment on the merits, as the judge understands that there is lis pendens with MS 43739-91.2010.4.01.3400. |
| h. Stage of the proceeding | Process awaits judgment of the appeal. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Contingency value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Annulment of ANEEL Normative Resolution No. 387, of 12/15/2009 and SFF/ANEEL Order No. 2.517 of 08/26/2010 |

| Case No.: 8005780-54.2019.8.05.0080 | |
|-------------------------------------|---|
| a. Court | 01 - Civil Court - Feira de Santana - BA. |
| b. Level | Trial court |
| c. Date of Initiation | 06/10/2019 |
| d. Parts of the case | Plaintiff: Public Defender's Office of the State of Bahia |

4.4 Relevant non-confidential processes

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| | Defendant: Neoenergia Coelba |
| e. Values, assets or rights involved | This is a Public Civil Action filed by the Public Defender's Office of the State of Bahia aiming to discuss Resp No. 1412443/RS of the Superior Court of Justice that ended the controversy over the possibility of the concessionaire cutting electricity by past invoices, also, that the administrative cut would only be possible due to the default of the amounts resulting from recovered energy corresponding to the period of 90 (ninety) days prior to the finding of the fraud. Updated contingency amount: BRL 237,991.49. |
| f. Key facts | After the filing of the action, with the granting of the preliminary decision, the suspensive effect was granted to the Motion for Clarification opposed by Neoenergia Coelba in the Interlocutory Appeal, to determine the suspension of the preliminary decision until the decision of the STF on the subject. In the original case, considering the judgment by the Supreme Court of the issue of general repercussion, a deadline was opened for the Public Prosecutor's Office to express its opinion. The case is awaiting a decision from the court. At the second level, the interlocutory appeal was dismissed and an appeal was lodged with the STJ. At the STJ, there was a monocratic rejection, pending the judgment of the appeal presented. |
| g. Summary of decisions on the merits rendered | Case awaits sentencing |
| h. Stage of the proceeding | Case awaits sentencing |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Action |
| k. Impact analysis in case of impact in case of loss of the proceeding | Prohibition of administrative court for default of irregularity invoices for periods prior to 90 days. |

| Case No.: 0067683-83.2014.4.01.3400 | |
|--------------------------------------|--|
| a. Court | 13 FEDERAL COURT |
| b. Level | Trial court |
| c. Establishment Date | 09/28/2014 |
| d. Parties to proceeding | Plaintiff: Neoenergia Coelba Defendant: ANELL |
| e. Values, assets or rights involved | Action filed to suspend the enforceability of fines ("Fines") imposed by ANEEL on COELBA in the historical amount of BRL 17,390,316.07 (seventeen million, three hundred and ninety thousand, three hundred and sixteen reais and seven cents), through ANEEL Order No. 2,872, of July 29, 2014, issued in the records of the Proceeding |

4.4 Relevant non-confidential processes

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| | Administrative No. 48500.000885/2011-01, which had as its purpose the Notice of Infraction No. 118/2012 - SFE/ANEEL. Updated contingency amount: BRL 62,319,117.60. |
| f. Key facts | On 05.22.2017, a judgment was rendered dismissing Coelba's requests. Coelba filed an appeal reiterating the grounds that supported the filing of the action and requesting the reform of the sentence to judge the action fully upheld. Awaiting the judgment of the Appeal in the TRF. |
| g. Summary of decisions on the merits rendered | Judgment was rendered dismissing Coelba's requests. |
| h. Stage of the proceeding | Process awaiting judgment of the appeal from the Company. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Action with Contingency Value above 50MM. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Prohibition of administrative court for default of irregularity invoices for periods prior to 90 days. |

Neonergia Guanabara Transmissão de Energia

ENVIRONMENTAL PROCEEDINGS

| Case No.: 5013300-03.2022.4.02.5101 | |
|---------------------------------------|--|
| a. Court | 1 Federal Court of Nova Iguaçu |
| b. Level | Trial court |
| c. Date of Initiation | 02/22/2022 |
| d. Parts of the case | Plaintiff: Roger Braga Monteiro Defendant: Neoenergia Guanabara, Maxgeo, ANEEL, IBAMA, Xingu Transmissora de Energia S.A. |
| e. Amounts, assets or rights involved | Class Action filed by Roger Braga Monteiro against the defendants with a request for an injunction, filed with the objective of declaring the nullity of Preliminary License No. 657/2021 and Installation License No. 1419/2021 granted by IBAMA to the 500 kV Transmission Lines Rio-Lagos Terminal-Campos 2-Mutum and Substations, as well as any administrative acts arising from these licenses or related to the administrative proceedings that gave rise to these licenses. Updated contingency amount: BRL 1,027.09 |
| f. Key facts | A decision was issued rejecting the injunction, and the plaintiff filed an appeal. In the lower court, the defendants filed a defense, Maxgeo and Xingu had not been served, and letters precatory had been issued. In the interim, an order was issued to await compliance with the letters in the absence of granting anticipation of the effects of the appeal within the scope of the Interlocutory Appeal. |

4.4 Relevant non-confidential processes

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| | Xingu filed a defense and is awaiting compliance with the letter precatory for Maxgeo's summons. |
| g. Summary of decisions on the merits rendered | No decision on the merits rendered. |
| h. Stage of the proceeding | Process awaits compliance with the letter precatory for service of process from Maxgeo. |
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Popular Action that, although it has no estimated value depending on its result, may impact the delivery of the works as well as the budget of said TLs. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Nullity of prior and installation licenses, and eventual alteration of the layout. |

| Case No.: 5002758-11.2022.4.02.5105 | |
|--|---|
| a. Court | 1 Federal Court of Nova Friburgo |
| b. Level | Trial court |
| c. Establishment Date | 09/22/2022 |
| d. Parties to proceeding | Plaintiff: Ana Julia Rangel da Silveira Defendant: Neoenergia Guanabara, Federal Government, ANEEL |
| e. Values, assets or rights involved | Popular Action filed by Ana Júlia Rangel da Silveira against the defendants, aiming to carry out a new route for the installation of the electric power transmission line called "Transmission Line TL 500 kV Terminal Rio - Lagos, TL 500 kV Lagos - Campos 2, TL 500 kV Campos 2 - Mutum, SS 500 kV Campos 2 and SS 500 kV Lagos - new patio 500 kV", on the grounds of injury to the historical-cultural heritage, in view of the visual impact of the project, which will cross the Fazenda do Canteiro located in the Paraíba Fluminense Valley. Updated contingency amount: BRL 1,022.77 |
| f. Key facts | An order was issued for the defendants to present a defense and subpoena from the Federal Public Prosecutor's Office. The provisional interlocutory relief was granted, determining that the defendant refrain from starting any work aimed at building the transmission network within the restricted limits of the contested territorial extension. This decision was appealed by Neoenergia Guanabara and, at the lower court, an opinion from IBAMA, INEPAC and the Public Prosecutor's Office was attached to the case file, which entered the dispute later, and expressed themselves in favor of maintaining the route. In view of this, the defendant petitioned analyzing such opinions and requesting the revocation of the provisional interlocutory relief, and a decision was rendered in this regard. As a result of this decision, at the appeals court, a decision was rendered not knowing the interlocutory and internal interlocutory appeal (for not granting the interlocutory relief) due to the new decision rendered by the court a |
| g. Summary of decisions on the merits rendered | No decision on the merits rendered. |
| h. Stage of the proceeding | Proceeding pending trial at the lower court. |

4.4 Relevant non-confidential processes

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| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Popular Action that, although it has no estimated value depending on its result, may impact the delivery of the works as well as the budget of said TLs. |
| k. Impact analysis in case of impact in case of loss of the proceeding | Alteration of the layout. |

| Case No.: 5112437-21.2023.4.02.5101 | |
|--|--|
| a. Court | 27 Federal Court of Rio de Janeiro |
| b. Level | Trial court |
| c. Establishment Date | 11/06/2023 |
| d. Parties to proceeding | Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Guanabara and IBAMA |
| e. Values, assets or rights involved | Public Civil Action in which it seeks (i) the recognition of the nullity of Installation License No. 1419/2021 and Authorizations for Vegetation Suppression - ASVs No. 1378/2019 and No. 1053.8.2022.75737 issued under the licensing case No. 02001.006930/2019-19; (ii) the adequacy of the environmental licensing of the Transmission Line (TL) 500 kV Terminal Rio - Lagos, TL 500 kV Lagos - Campos 2, TL 500 kV Campos 2 - Mutum, and Substations (SS) 500 kV Campos 2 and SS Lagos (new 500 kV yard), with the complementation of the EIA/Rima to include the Municipality of Mendes/RJ, in view of the alteration of the originally proposed route, specifically contemplating the possible impacts to RPPN Vale do Sossego, due to the suppression of vegetation planned for an area bordering the conservation unit; and (iii) the holding of a new public hearing to present the proposed changes. Updated contingency amount: BRL 1,000.00 |
| f. Key facts | A decision was issued, granting the requested preliminary injunction, to determine: (i). the suspension of the IBAMA environmental licensing case no. 02001.006930/2019-19 and any other that may refer to the Transmission Line project (TL) 500 kV Terminal Rio - Lagos, TL 500 kV Lagos - Campos 2, TL 500 kV Campos 2 - Mutum, and Substations (SS) 500 kV Campos 2 and SS Lagos (new 500 kV yard) until the complementation of the EIA/RIMA is carried out and a new public hearing for the project is duly held; (ii) the suspension of the effects of the Installation License - LI No. 1419/2021 and Authorizations for Vegetation Suppression - ASVs No. 1378/2019 and No. 1053.8.2022.75737 issued under the licensing case No. 02001.006930/2019-19; and, (iii) the prohibition of vegetation suppression around RPPN Vale do Sossego, located in the Municipality of Mendes/RJ until the final judgment of this action Neoenergia petitioned for reconsideration and appealed the decision. There was a retraction of the court restricting the effects of the preliminary injunction to the Municipality of Mendes. A challenge was filed by Neoenergia Guanabara. |
| g. Summary of decisions on the merits rendered | No decision on merits. |
| h. Stage of the proceeding | Proceeding pending trial at the lower court. |

4.4 Relevant non-confidential processes

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|--|---|
| i. Likelihood of Loss (probable, possible or remote) | Possible |
| j. Reason for which proceedings are considered relevant | Public Civil Action that may recognize the nullity of Installation License No. 1419/2021 and Authorizations for Vegetation Suppression - ASVs No. 1378/2019 and No. 1053.8.2022.75737 |
| k. Impact analysis in case of impact in case of loss of the proceeding | Delay of the work. |

4.5 Total accrued value of relevant non-confidential processes

4.5 - Indicate the total amount provisioned, if any, of the processes described in item 4.4

In section 4.4 above, the main individually relevant judicial and administrative proceedings to which the Company and its subsidiaries were subject on December 31, 2023 were described, segregated according to nature, whose total provisioned amount totaled BRL 99,836,370.70 on that date, of which BRL 564,583.75 referred to civil proceedings and BRL 99,271,786.95 to labor proceedings.

4.6 Relevant confidential proceedings

4.6 - Regarding the relevant confidential proceedings to which the issuer or its subsidiaries are a party and which have not been disclosed in item 4.4, analyze the impact in case of loss and inform the amounts involved

As of the date of this Reference Form, the Company and its subsidiaries are not a party to material confidential proceedings.

4.7 Other relevant contingencies

4.7 - Describe other relevant contingencies not covered by the previous items

The Company's subsidiaries signed a Conduct Adjustment Agreement ("TAC") with the Public Ministry of Labor and other authorities, through which they undertook to comply with obligations related to the following purposes:

NEOENERGIA BRASÍLIA: (i) signed on 04/07/2010 for an indefinite period, aiming at the action of collective protection measures, compliance with NR 10 and safety procedures, training and communication systems, Preliminary Risk Analysis - PRA and inspection of contractors, under penalty of a fine for non-compliance.

NEOENERGIA COELBA: (i) signed on 10/20/2003 for an indefinite period, aiming at the non-benefit by NEOENERGIA COELBA of COOPSEM's labor, as well as the observance of rules to enter into a contract with outsourced companies to provide services related to the core and middle activity, under penalty of a fine; (ii) signed on 06/04/2009 for an indefinite period, in the records of public civil action No. 00371-2009-661.05-00-0, containing obligations related to the working day, among other obligations related to health and safety at work; (iii) signed on 04/23/2009 for an indefinite period, in the records of public civil action No. 01320-2008-561-05-00-6, containing obligations related to the establishment of obligations to do and not to do applicable to labor relations; supervision of construction companies providing services and compliance with NR-18, under penalty of fines; (iv) signed on 07/22/2011 for an indefinite period, to demand, supervise and enforce all legal obligations and all obligations assumed in the TAC by the company META in this judicial agreement; in turn, the outsourced company META assumed obligations related to the control of working hours, as well as issues related to work safety, under penalty of payment of fines with joint and several liability; (v) signed on 07/30/2011 for an indefinite period, in the records of public civil action No. 00618-80.2010.5.05.0631, containing obligations to supervise and demand the improvement of the safety conditions of the work environment in the outsourced companies ELETEC, which in turn assumed obligations related to the workday and health and safety at work, under penalty of a fine; and (vi) signed on 03/04/2005 for an indefinite period, in which it undertook to comply with the quotas provided for in article 93, of Law 8.213/91 (disabled people), among other obligations related to disabled people, under penalty of a fine.

NEOENERGIA COSERN: (i) signed on 02/11/1999 for an indefinite period, due to the investigative procedure 109/98, in which it undertook to refrain from conduct aimed at workers, in order to give up or waive labor lawsuits, as well as acts of discrimination against employees due to being suing against the company in the Labor Court, under penalty of a fine; (ii) signed on 06/07/1999 for an indefinite period, due to the investigative procedure 012/99, committing itself to hire people with disabilities provided for in article 93, of Law 8.213/91, as well as requiring compliance with the companies that provide services to NEOENERGIA COSERN, under penalty of fines; (iii) signed on 04/16/1998 for an indefinite period, for not practicing any act that violates the freedom of its employees to claim their rights before the Labor Court, to provide a letter of presentation, without any restriction on conduct, to its employees who have been dismissed, or who may be, provided that the dismissal has occurred without just cause, under penalty of a fine; (iv) signed on 08/28/2009 by indeterminate period, in the records of public civil action No. 00799-2009-005-21-00-8, to refrain from using trainees in activities incompatible with their respective university courses, recognize the employment relationship of trainees who may perform functions incompatible with their university education, cost of student awareness measures, under penalty of a fine; (v) signed on 06/19/2000 for an indefinite period, according to IC 0009/1999, committing not to outsource core activities, refrain from agreeing with cooperative societies that limit or have as their primary the supply of labor for the provision of services; carry out strict control of the fulfillment of labor obligations by contracted companies, as well as inspection of compliance with occupational safety and hygiene standards, under penalty of a fine; (vi) signed on 12/12/2010, for an indefinite period,

4.7 Other relevant contingencies

this is a cooperation agreement between Neoenergia Cosern and the Labor Prosecutor's Office arising from the Administrative Proceeding 000421.2010.21.000/3, in which it undertakes to promote the fulfillment of requests for electricity connection requested by construction companies and residential and business condominiums, on construction sites, upon presentation of a technical responsibility note - ART, as well as to forward the list of requests met bimonthly.

NEOENERGIA ELEKTRO: Terms of Adjustment of Conduct and Terms of Commitment for the recovery of environmental damages linked to the Company's activities.

ITAPEBI: Term of Adjustment of Conduct signed to impose the execution of compensatory measures for the benefit of the community of Salto da Divisa/MG reached by the ITAPEBI HPP.

In addition to the TACs mentioned above, the Company is also involved in civil investigations promoted by the Labor Prosecutor's Office that involve the following matters: (i) moral harassment; (ii) occupational accidents; and (iii) outsourcing, in addition to about 25 civil investigations of an environmental nature, which deal, in general, with vegetation suppression/drastic pruning, intervention in Specially Protected Territorial Spaces (Permanent Preservation Area - app /Conservation Units, such as Environmental Protection Areas - APA) and environmental pollution (water, atmospheric and soil). These administrative procedures are under investigation and may be filed or generate new TACs or Public Civil Actions.

NEOENERGIA DOURADOS: Term of adjustment of conduct signed with IPHAN to repair the damage to the Córrego das Pedras and Meia Lua archaeological sites due to the displacement of machinery in the polygonal area of both sites and the excavation of tower squares without proper archaeological monitoring, which caused an area of furrows due to the displacement of machinery.

5.1 Description of market risk and risk management

5.1 - In relation to the risks indicated in item 4.1 and 4.3, inform:

a. if the issuer has a formalized risk management policy, highlighting, if so, the body that approved it and the date of its approval, and, if not, the reasons why the issuer has not adopted a policy

The Company has a General Corporate Risk Management Policy, the last update of which was approved by the Board of Directors on April 18, 2024, which defines the principles, guidelines and structure for the Company's risk management. In this update, all policies defined the (Environmental, Social, Governance and Financial Materiality, "ESG+F", its acronym in English), which encompasses environmental, social and governance aspects, aligned with the ESG commitments disclosed by the Company to the market in 2022 and updated in 2023, in addition to the inclusion of Climate Risk.

The General Corporate Risk Management Policy is the Company's corporate risk management framework and defines the basic principles, guidelines and structure for risk management for Neoenergia's group and is complemented by corporate risk policies and business risk policies, also approved by the Board of Directors. Within the scope of the business, the Neoenergia Group has the (i) Risk Policy of the Liberalized Business, of the risks that cover the activities of thermoelectric generation and the commercialization of energy; (ii) Risk Policy of the Renewables Business, of the risks that contain the activities of hydraulic, solar and wind generation and, (iii) Risk Policy for the Network Business, of the risks that encompass the activities of distribution and transmission of energy. Corporate policies include: Financial Risks, Credit, Investment, Purchasing, Insurance Risks, Reputational Risk, IT, Cybersecurity, Treasury Actions and Occupational Health and Safety.

At the beginning of 2024, the 14 current policies were reviewed and approved by the Board of Directors, with their limits and references updated.

b. the objectives and strategies of the risk management policy, if any, including:

The purpose of the General Corporate Risk Management Policy is to establish the guidelines, principles and responsibilities for the management of risk factors inherent to the business of the Company and its subsidiaries, in order to monitor and mitigate such risks effectively.

In addition, business and corporate risk policies define specific rules, procedures, exposure levels, indicators and risk limits, as described below.

- Credit Risk Policy: establishes the possibility of non-compliance with financial and contractual obligations of counterparties, including the risk of bankruptcy and replacement cost, such as default or 'non-performance', resulting in an economic, financial or non-financial loss for the group companies. Counterparties may be end customers, counterparties in the financial market or energy market, partners, suppliers, financial entities and insurance companies, among others.
- Financial Risk Policy: establishes the principles, guidelines and limits for the control and management of financial risks, with emphasis on rules and limits on foreign exchange and interest rate risk mitigation, instruments for liquidity and solvency management, Alm strategy, evaluation of natural hedges, regulatory covenant of economic and financial sustainability, diversification of debt instruments, minimum cash volume and use of derivative instruments.
- Insurance Policy: establishes the principles and guidelines for insurance control and management in order to mitigate the exposure of the Neoenergia group against its operational, construction, cyber and civil liability risks.

5.1 Description of market risk and risk management

- Investment Policy: establishes the principles and guidelines for analysis, monitoring, control of the management of the associated risks of the new investment and divestment projects of the Neoenergia group.
- IT Policy: defines the integrated management that allows a global technological approach and seeks to ensure an adequate management of information technologies, security, and associated risks, maintaining a balance between the generation of benefits, the optimization of risk levels and the efficient use of resources.
- Cybersecurity Policy: establishes the principles, guidelines and limits for the control and management of risks arising from threats and vulnerabilities of the control systems or information and communications systems of the Neoenergia Group or any other asset that is part of the group's cyberinfrastructure, including information assets.
- Reputational Risk Policy: establishes the principles and framework for managing reputation and image risk, with a potential negative impact on the value of the Neoenergia group due to the conduct, behavior and positioning of the company in disagreement with the expectations created by the interest groups.
- Procurement Policy: establishes the control and management of risks associated with procurement processes in general, including credit, business, regulatory, operational, reputational and cybersecurity risk throughout the Neoenergia group, with special emphasis on compliance with the group's ethical and sustainability commitments related to its suppliers. In addition, it assigns responsibilities and delegates authority at each stage of the purchasing process, ensuring adequate segregation of duties and full respect for the corporate organization.
- Treasury Shares Policy: establishes the basic principles and the general framework of action for the control and risk management of operations with shares issued by Neoenergia, carried out directly by the Company.
- Occupational Health and Safety Policy: establishes the basic principles and the general framework for the control and management of health and safety risks. This policy emphasizes the importance of the theme, based on some basic principles: health and safety should be a priority, awareness of all employees about health and safety at work, continuous surveillance and adequacy of the employee in their workplace, continuous improvement, obtaining and maintaining certifications related to health and safety, compliance with legislative, labor, technological frameworks, in addition to internal regulations, requirement of compliance with the health and safety standards established by the Neoenergia group by outsourced contractors and fostering the culture of prevention, adopting the best international practices.
- Liberalized Business Risk Policy: establishes the principles, guidelines and limits for controlling and managing the risks associated with the thermal generation and energy trading business, with emphasis on specific risk guidelines in energy management in the free contracting environment. It also establishes limits and rules for mitigating hydrological risk, benchmarking, financial and volume risk for the exposure of the group's energy portfolio.
- Risk Policy for the Network Business: establishes the principles, guidelines and limits for controlling and managing the risks associated with the energy distribution and transmission business, with emphasis on specific guidelines and risk limits related to the level of energy contracting, the indices of the unitization processes, investments and expenses for efficiency in the review and tariff adjustment, the rate of default and losses, the volume of investments, the quality of service to the respective quality regulatory covenants, the operation and maintenance of the network and the management of service providers, among others.

5.1 Description of market risk and risk management

- Renewables Business Risk Policy: establishes the principles, guidelines and limits for controlling and managing the risks associated with the renewable energy generation business, with emphasis on specific risk guidelines in energy management in free and regulated contracting environments, in operation and maintenance and in new investments, availability rates, reimbursement, variability of resources, review of physical guarantee, among others.

i. the risks for which protection is sought

The main risks to which the Company and its subsidiaries may be exposed and which they seek to manage, mitigate and protect involve:

- Business: Possibility of economic or financial losses due to the uncertainty of the variables intrinsic to the business, such as the balance of supply/demand of electricity and the strategy of the other agents.
- Financial: Possibility of economic or financial losses due to exposure to market variables, such as exchange rates, interest rates, commodity prices, prices and rates of financial assets, among others.
- Energy Market: understood as the exposure of the group's results and equity to changes in prices and other market variables, such as adverse movements in energy prices in the short and long term and the effects of other factors and risks that impact energy prices;
- Credit: defined as the possibility of non-compliance with financial and contractual obligations of counterparties, including the risk of bankruptcy and replacement cost, such as default or 'non-performance', resulting in an economic, financial or non-financial loss for the group companies. Counterparties may be end customers, counterparties in the financial market or energy market, partners, suppliers, financial entities and insurance companies, among others.
- Regulatory and political: they are those arising from the creation or change in the standards established by the regulatory bodies on which the electricity sector supports its operations, such as change in the degree of control of regulated activities and supply conditions, or even on environmental or fiscal regulations, including the risks of political change that may affect legal certainty and the legal framework applicable to business in each jurisdiction, the nationalization or expropriation of assets, cancellation of licenses, partial or total non-compliance with contracts and legal or fraud risk.
- Operational, technological, environmental, social and legal: are those related to the occurrence of economic or financial losses, direct or indirect, resulting from external events or inadequate internal processes, including those arising from:
 - technological failures, human errors and technological obsolescence;
 - operation and construction of facilities;
 - sabotage and / or terrorism;
 - associated with market operations;
 - procurement and supply chains;
 - cybersecurity and information systems, including the risks associated with non-compliance with the General Data Protection Law 13.709/18;
 - health and safety of employees, third parties and the community, of direct or indirect action of Neoenergia;
 - environmental licensing;
 - land issues;
 - violation of human rights;
 - regulatory compliance;
 - reliability of financial and non-financial information;
 - fraud and corruption; and
 - litigation, arbitrations and tax contingencies.

5.1 Description of market risk and risk management

- Reputational: potential negative impact on the value of the Neoenergia group due to the conduct, behavior and positioning of the company in disagreement with the expectations created by the various interest groups, as defined in the *Interest Group Relationship Policy*, including behaviors or conduct related to corruption.
- **ESG+F (*Environmental, Social, Governance and Financial Materiality*)**: Series of risks related to environmental, social and governance aspects with a potential impact on economic and financial performance, as well as the Group's reputation. This assessment will encompass - without being restricted to these aspects - stakeholder engagement, materiality duo matrix, value chain sustainability, assessments and action plans related to climate change risk, biodiversity, environment, social responsibility and human rights, as well as the risk of non-compliance with regulatory obligations established by CVM, B3 and other applicable competent bodies.

- a) **Environmental Risk**: possibility of losses caused by events associated with the effects and transformations caused by the Company's actions in the aspects of the physical environment and degradation of the environment, including the excessive use of natural resources, which are reflected, by interaction, in the environmental conditions that involve human life.
- b) **Social Risk**: possibility of losses caused by events associated with the violation of human rights and fundamental guarantees or acts harmful to the common interest.
- c) **Governance Risk**: derive from the possible non-compliance with (i) the applicable legislation, (ii) the provisions of the Governance and Sustainability System, (iii) good market practices and recommendations of its regulatory bodies, (iv) international standards related to governance.

The possible consequences may be: (i) the judicial challenge, which may include corporate agreements, (ii) the divergence between shareholders, (iii) the receipt of notifications from regulatory bodies, minority shareholders and other affected stakeholders, (iv) the divestment or devaluation of the shares of the Neoenergia group (v) linking negative news and low customer satisfaction assessment.

- d) **Financial Materiality**: These are ESG factors that can have a significant impact - both positive and negative - on a company's business model and value drivers, such as revenue growth, margins, required capital, and risk.
- e) **Risk of non-compliance with ESG+F Targets**: risk associated with the potential non-achievement of ESG+F Targets disclosed to the market. From the point of view of risk management, we propose risk sub-indicators (KRIs - Key Risk Indicators) to monitor progress throughout the year, in order to check for possible deviations in achieving targets and, if necessary, propose an action plan together with the areas involved. For some indicators, it will also be necessary to provide qualitative details on how the achievement of a certain ESG+F goal is being achieved. The Risk Management Superintendence will monitor the compliance with the KRIs, in order to verify possibilities of possible deviations in the achievement of the goals. Monitoring will be carried out in accordance with the Risk Monitoring Procedure Associated with Neoenergia's ESG+F Targets.

Specifically, Neoenergia's governance should have an important role to support the long-term strategy of monitoring the risk of non-compliance with ESG+F commitments disclosed to the market, as well as the risk of non-compliance with regulatory and contractual obligations, as well as good practices in force in the energy market and sector, linked to the ESG theme in the Company.

- **Climate Risk**: risk associated with climate change and extreme natural phenomena, being defined in two aspects:

5.1 Description of market risk and risk management

- a) **Transition climate risk:** refers to the negative economic, financial impacts and the possibility of losses resulting from the transition to a low-carbon economy and adaptation to climate change. These can be: stricter regulations, changes in energy policies, carbon pricing, emerging technologies, among others.
- b) **Physical climate risk:** possibility of losses caused by events associated with frequent and severe weather or long-term environmental changes.

The Company, in managing the business, analyzes these risks and defines strategies to manage the impact on its performance, in line with its *General Corporate Risk Management Policy* and other applicable policies.

In addition, protection mechanisms for the risks described in item 4.1 are also considered to be the periodic monitoring of the risk limits approved by the Board of Directors, the execution and follow-up of ongoing actions and risk mitigation plans, with periodic reporting of this information to the competent forums, in particular the Board of Directors, the Audit Board, the Executive Board and the other committees or commissions related to the Company's risk management activity.

The Neoenergia Group is exposed to the behavior of several market risk factors that may impact its cash flow and balance sheet, particularly:

- A risk of instability in exchange rates and fluctuations in commodity prices: the group holds loans and financing in foreign currency, as well as other expenses and revenues indexed to foreign currency and/or commodity prices. The exposure related to the raising of these funds is covered by the use of derivative instruments of economic and financial protection against exchange rate variation.
- Inflation risk: As mentioned in item 4.1, the increase in inflation rates and possible anti-inflation policies adopted by the Federal Government may ultimately lead to an increase in electricity tariffs and a subsequent increase in nonpayments, as well as an increase in financial expenses related to loans and financing attached to price indexes. However, the Company seeks to maintain a balance between assets and liabilities indexed to high correlation price indices, thereby seeking to mitigate any risks arising from inflation
- Risk of change in interest rates: The Company seeks to maintain the balance between assets and liabilities linked to interest rates, maintaining a natural protection between its loans and financing and financial investments, and placing a priority on indices present lower historical levels of volatility.

ii. the instruments used for protection

Risk management and mitigation is the result of the risk identification process that is carried out with the responsible areas, short and long term plans and Corporate Objectives. After their identification, risks are classified in a standardized manner according to the following characteristics: category; relevance; evolution in relation to the previous period; description of risk factors; time horizon; impact; probability of occurrence; and risk manager.

With the identification and classification of risks, indicators, mitigation actions, action plans and the respective managers are discussed and proposed. The consolidation of this information makes up the risk maps that are segregated in the short and long term, sent by the Risk Management Superintendence for approval by the Executive Board, periodically.

The Risk Management Superintendence has the function of monitoring the evolution, impacts and probability of occurrence of risks, which includes monitoring mitigation actions and action plans.

The Board of Directors approves annually the risk limits that are an integral part of the risk policies approved for the Company and its subsidiaries or specific businesses.

Specifically in relation to possible exposure to situations that violate anti-corruption or anti-money laundering legislation, due to the relations of the Company and its subsidiaries with authorities, regulatory bodies and the public administration in general,

5.1 Description of market risk and risk management

the Company has a Compliance Unit, hierarchically subordinated to the Board of Directors, linked to it through the Sustainability Committee, with independence of action, as well as a Compliance unit of the Company itself, subordinated to its Board of Directors, responsible for managing an integrity program and establishing measures, policies and standards to prevent risks of corruption and practice of illegal acts, as well as actions to react to situations of non-compliance, which may be identified. Among these measures and actions, the following stand out:

- Availability to all employees and executives of all integrity documents (Code of Ethics, integrity and anti-corruption policies and procedures);
- Training of executives and employees on the Code of Ethics, Anti-Corruption and Fraud Policy and Crime Prevention Policy, as well as internal communications, with the objective of strengthening a culture of integrity and zero tolerance towards corruption and illicit acts. In 2023, 11,654 employees of the Neoenergia Group, 2,977 of them from the Company, participated in training and communication actions on the Company's Code of Ethics and Compliance System. Of these 402 are leaders, 106 of whom are from the Company, had specific training in the Code of Ethics for leadership; Evaluation of corruption risks and the practice of crimes, involving the identification, qualification, mitigation and monitoring of compliance risks to which the company and its subsidiaries are exposed;
- Supplier due diligence processes and in donations and sponsorships;
- Compliance risk assessment processes in M&A operations.
- Specific procedures for relationship with public agents, as disciplined in the Standard of Relationship with the Government;
- The Company has an anonymous and independent reporting channel, managed externally by a specialized company, which can be used by all professionals of the Neoenergia group and by the external public, and is intended to receive reports of conduct contrary to the Code of Ethics, integrity policies and the law;
- Investigation procedures: The Company has a structure to identify irregular conduct and proceed with investigations to ascertain the facts, as well as to apply any appropriate disciplinary measures, in addition to recommending improvements in the processes for the elimination of non-conformities;
- Ethical consultation channel for employees: Tool available to quickly clarify the doubts of all the Company's professionals related to the application of the Code of Ethics and other integrity documents;
- Anti-corruption clause and supplier due diligence procedures: In addition to the Code of Ethics, the Company also adopts an anti-corruption clause model for its contracts and integrity due diligence procedures for supplier relationships, through an Integrity Questionnaire, reputational research and risk classification, as established in the Purchasing Policy and in the Supplier Due Diligence Procedure.
- External and independent certification/validation of the Anti-Bribery Compliance and Management System.

It is worth noting that in 2023, the Reporting Channel of the Company and its subsidiaries received 1,883 reports, of which 893 were classified as complaints out of scope and 990 were admitted to the process by the Compliance Superintendence, with 753 reports closed, with 127 reports considered valid or partially valid. None of the reports received pointed to conduct that, even potentially, violated: i) Law No. 12.846/2013 - Anti-Corruption Law; ii) Law No. 9.613/1998 - Money Laundering Law; iii) Laws on Administrative Improbability and Bidding Laws; iv) Law No. 13.260/2016 - Counter-Terrorism Law; v) the Foreign Corrupt Practices Act (FCPA) or the UK Bribery Act.

The treatment of reports considered to be valid or partially valid included changes in internal processes to mitigate risks and apply disciplinary measures to those responsible for inappropriate conduct, as appropriate.

In addition to the elements mentioned above, it should be noted that the Internal Audit performs an independent and objective evaluation supervision, intended to add value and improve the organization's operations, through the improvement of instruments for risk management, internal controls, compliance and governance processes.

5.1 Description of market risk and risk management

The Neoenergia Group has a risk management policy in place, the sole and specific purpose of which is to protect the company from possible exposures to factors that may affect its operations and financial position.

The main guidelines with regards to hedge strategies include:

- Each debt instrument denominated or indexed against a foreign currency must be protected and converted to Brazilian reais through hedging operations;
- Foreign exchange and commodity price risks must be controlled and mitigated for all investment projects, regardless of their value;
- Non-debt instruments involving disbursements subject to foreign exchange exposure must be protected through means of foreign exchange hedge operations, with the strategies employed in these operations assessed on a case-by-case basis;
- Assess the risk of debts in local currency and, if deemed necessary, contract hedge operations to mitigate interest rate risks according to the desired profile of fixed and floating debts, considering both the natural indexation to price indices in revenues and costs and the composition of interest indices providing remuneration for investment portfolios;
- The contracting of derivatives for speculative purposes is not permitted. The use of such derivatives must be exclusively dedicated to hedging purposes; and
- The contracting of 'exotic' and 'leveraged' derivatives is not permitted.

a. the instruments used for equity protection (hedge)

The Company has derivative financial instruments with the objective of economic and financial protection against the risk of changes in exchange and interest rates. The main instruments used are swaps and Non-Deliverable Forwards (NDF).

The Company's hedge programs in force on the date of this Reference Form are as follows:

Hedge program for loans and financing in dollars: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in US dollars to Brazilian reais. In these swaps, the Company assumes a liability position in Real linked to the CDI and an active position in Dollar linked to fixed or floating rates. This program is classified using hedge accounting criteria.

As of December 31st, 2023, the Company and its subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to the dollar.

Hedge program for loans and financing in Euros: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in Euros to Brazilian reais. In these swaps, the Company and its subsidiaries assume a liability position in Real linked to the CDI and an active position in Euro linked to fixed or floating rates. This program is classified using hedge accounting criteria.

As of December 31st, 2023, the Company and its consolidated subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to the Euro.

Hedge program for loans and financing in Yen: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in JPY to the real. In these swaps, the Company and its subsidiaries assume a liability position in Real linked to the CDI and an active position in JPY linked to fixed rates. This program is classified using hedge accounting criteria.

As of December 31st, 2023, the Company and its consolidated subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to JPY.

Hedging program for loans and financing in Reais indexed to pre-fixed rates: with the aim of economic and financial protection, the Company and its subsidiaries can contract swap operations to convert pre-fixed Real debts and loans into the CDI. In these swaps, the Company and its subsidiaries assume a passive position in CDI and an active position at a pre-fixed rate.

Hedging program for disbursements in Reais: for the purpose of economic and financial protection, the Company and its subsidiaries may contract swap operations to protect the Company from the volatility of the price of its shares (NEOE3), in the event of repurchase of its

5.1 Description of market risk and risk management

actions to face the long-term compensation program of its executives.

Hedge program for disbursements in US dollars: In order to reduce cash flow volatility, the Company and its subsidiaries may contract operations via NDF (Non-Deliverable Forwards) to mitigate the exchange exposure caused by disbursements denominated or indexed to the Dollar. This program is classified using hedge accounting criteria.

As of December 31st, 2023, the Company and its consolidated subsidiaries held US\$ 15 million in NDFs aimed at providing protection against disbursements denominated in or indexed to the dollar. Hedge program for disbursements in Euros: In order to reduce cash flow volatility, the Company and its subsidiaries may contract operations via NDF to mitigate the foreign exchange exposure caused by disbursements denominated in or indexed to the Euro. This program is classified using hedge accounting criteria.

As of December 31st, 2023, the Company and its consolidated subsidiaries held €39 million in NDFs aimed at providing protection for disbursements denominated in or indexed to the euro.

b. parameters used to manage these risks

Financial operations periodically follow Company governance and are evaluated and reported to the Financial Committee and approved by the Board of Directors in accordance with established rules for purchasing authority.

In order to verify the classification or non-compliance of the risk of exchange rate variation and risk of interest rates and price indices, as mentioned in item 4.2 of this Reference Form, the ratio between the nominal value of the exposure and the nominal value of the hedge is monitored in order to obtain the index close to 100%.

From among the parameters used to verify the framework of the mitigation strategies adopted, we wish to highlight: i) verification of the execution of hedge programs in accordance with approvals; ii) verification of the alignment between the cash flows for the protected item and the hedge instrument, particularly with regards to respective amounts and maturities and, iii) periodic updating of estimated exposures to avoid over-hedging.

Finally, the Company manages liquidity risk by maintaining adequate reserves of funds and credit lines that are approved together with some of the country's main financial institutions through means of the continuous monitoring of forecast and actual cash flows, and by combining the maturity profiles of financial assets and liabilities.

Additionally, the Company monitors the company's cash generation capacity monthly, through means of liquidity ratios in order to ensure that the commitments it has assumed are fulfilled within a period of 12 (twelve) months.

c. cases in which the issuer operates financial instruments with different asset protection (hedge objectives) and a description of these objectives

The Neoenergia group does not operate derivative financial instruments for purposes other than hedging. The Financial Risks Policy prohibits the use of derivatives for speculative purposes, as well as the contracting of exotic or leveraged derivatives.

The use of derivatives has the sole and specific purpose of protecting the company's relevant assets and liabilities, particularly liabilities contracted in foreign currencies, from variations in these currencies or foreign interest rates.

iii. the risk management organizational structure

In 2023, the Company's risk management organizational structure is illustrated as follows:

5.1 Description of market risk and risk management



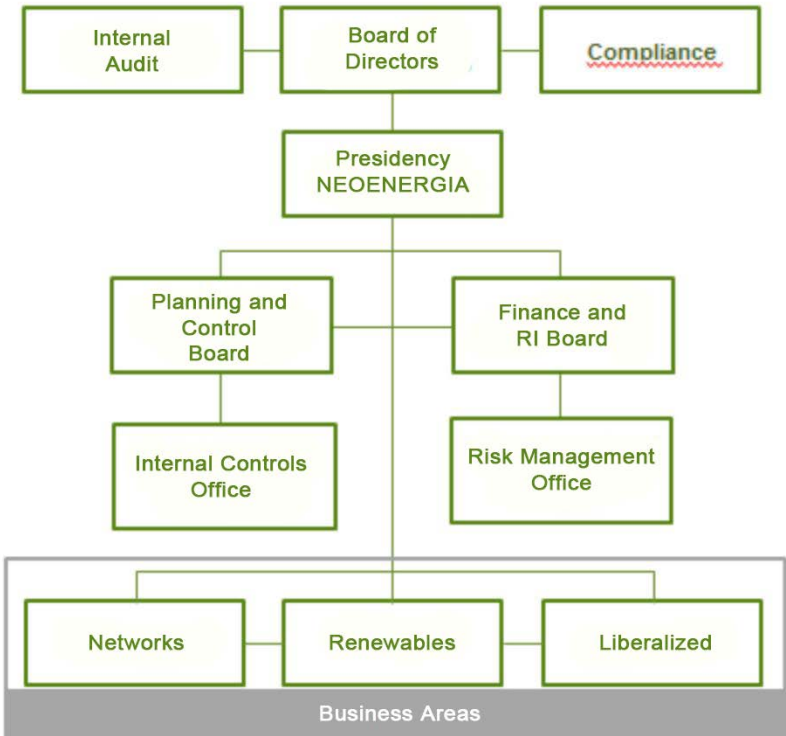
Duties:

- Board of Directors: responsible for approving the General Corporate Risk Management Policy and its updates, the Specific Risk Management Policies and their respective risk limits; and for periodically monitoring the evolution of risk indicators.
- Audit Committee: responsible for analysis, recommendations and monitoring of the evolution of risk indicators in order to support the decisions of the Board of Directors;
- Board Meeting: responsible for approving the strategic risk maps; for managing and monitoring the evolution of risk indicators; for ensuring alignment between organizational strategy and risk management; for integrating risk management into the Company's strategic objectives and the Neoenergia group's business.
- Corporate Risk Meeting: forum responsible for monitoring the evolution of risks, evaluating strategic risk maps, monitoring limits, indicators and action plan.
- Risk Management Superintendence In 2023, the risk area reported to the Financial and Investor Relations Department. The area is responsible for updating, coordinating and implementing risk management policies; preparing strategic risk maps together with the risk focal points; defining, monitoring and controlling indicators, limits and action plans together with the business and corporate areas; preparing follow-up reports for the Executive Board, Audit Committee and the Board of Directors; seeking continuous improvements in the risk management process and disseminating the risk management culture in the Company and its subsidiaries.
- Business and corporate areas: responsible for assisting in the preparation of strategic risk maps; for the proposal, monitoring and compliance with established risk indicators and limits; for the proposal, execution and control of action plans and risk mitigation strategies as approved by the competent authorities; for acting proactively in the management and mitigation of risks, ensuring the role of the business area as the first line of defense in the management and control of risks; for the constant monitoring of external conditions in order to anticipate and mitigate risks that may generate negative impacts for the Company and the Neoenergia group.

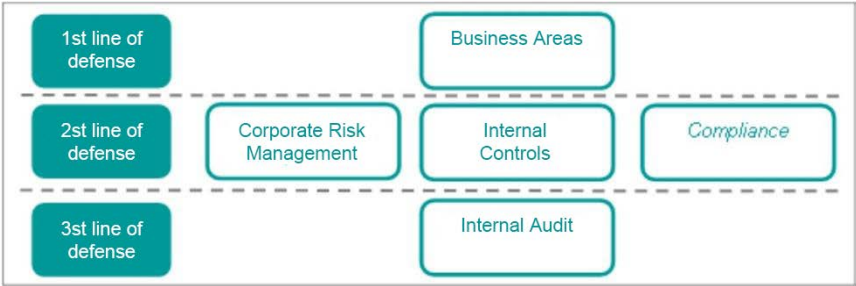
In addition, corporate risk management is complemented by the Company's organizational structure of Governance, Risks, Compliance and Internal Controls, which includes:

5.1 Description of market risk and risk management

I. the Superintendence of Internal Audit, the Compliance Unit and the Superintendence of Internal Controls of the Company and its subsidiaries ensure the systematic monitoring of compliance with the established policies and strategies.



These bodies, together with Corporate Risk Management and the business and corporate areas, complement and strengthen the risk management structure by creating three lines of action:



In this model, the Business areas responsible for the activities of generation, distribution, transmission and commercialization of energy, as well as the corporate areas or functions, constitute the first line of risk management; the various risk control and compliance supervision functions established by the Company's Board of Directors (Corporate Risk, Internal Controls and Compliance) are the second line; and the independent evaluation is carried out by the Internal Audit, the third line.

The Company's organizational structure for control of market risk management is composed of the Board of Directors, the Executive Board, the Financial and Investor Relations Board, the Risk Management Superintendence, the Audit Committee, in addition to the Internal Audit and Internal Controls structures.

The Financial Committee, which is made up of shareholders' representatives, is responsible for monitoring the development of indicators and financial situation of the Company and its subsidiaries, evaluating the premises established under the Annual Financial Plan, monitoring premises and results for the investment and debt portfolio, as well as assessing and recommending alternatives for optimizing resource management and financial operations falling within the scope of the Board of Directors' authority.

5.1 Description of market risk and risk management

The approval of operations involving derivatives is carried out by a competent authority in accordance with the Neoenergia Group's Limits and Authorizations Standards and articles of incorporation belong to Company subsidiaries, and normally involve the Executive Board and other competent authorities, as applicable.

The Risk Management Superintendence is responsible for defining strategies for monitoring, mitigating and controlling market risks involving other exposures and derivatives, while the Corporate Superintendence of Finance and Treasury is responsible for executing operations involving derivatives.

Market risk management is also an integral part of the entire risk and control management structure described in item 5.1 of this Reference Form, which includes well-defined responsibilities for the Board of Directors, Executive Board and Risk Management Superintendence, in addition to the structure of lines of defense that includes the participation of business and corporate areas and Internal Controls, Compliance and Internal Audits.

c. the adequacy of the operational structure and internal controls to verify the effectiveness of the adopted policy:

The Company's Management understands that its operational structure is adequate to ensure compliance with the guidelines of the General Corporate Risk Management Policy, in addition to considering it aligned with the best market practices.

Risk management permeates all hierarchical levels of the Neoenergia group and involves the Internal Audit, Internal Controls and Compliance superintendencies, in addition to all business or corporate areas, defined as responsible for each mapped risk.

It should also be noted that Internal Audit is responsible for verifying compliance with the Company's policies and other regulations associated with the annual work plan, which is based on risks. The annual work plan of the Internal Audit is endorsed by the Audit Committee in order to support the achievement of the Company's strategic objectives, and is subsequently approved by the Board of Directors, including topics and regulations related to risk management, such as:

- Audit on the controls applied to comply with the guidelines established in the risk policies;
- Annual audits related to compliance with the Code of Ethics; and
- Biannual review of the operation of the most critical controls of the Internal Control System on Financial Information.

Internal Audits is structured to test compliance with guidelines and policies, while the Internal Controls department is structured to ensure the control of risks related to the preparation and disclosure of financial statements, in which strategies involving derivatives are specifically disclosed. The department also assists business areas in identifying the need to create and improve controls, as well as with the efficiency and effectiveness of administrative and operational processes. The results of these audits are reported directly to the Audit Committee and the Company's Board of Directors.

The Audit Committee aims to ensure that the internal audit activities are aligned with the Company's objectives, through the definition of policy guidelines for the activities carried out and approval of the audit plan. The Committee is also responsible for reviewing deficiencies in Internal Controls outlined in audit reports and performing an analysis of the corrective measures adopted, as well as monitoring and acting to regularize the points raised during auditing.

Management understands that the Company's internal operational and control structure is adequate and aligned with the best market practices to ensure compliance with the guidelines of the Financial Risk Policy and the Credit Risk Policy.

5.2 Description of internal controls

5.2. Regarding the controls adopted by the issuer to ensure the preparation of reliable financial statements, indicate:

The Company has a specific Superintendence for matters related to Internal Controls, which reports to the Executive Board of Asset Control and Planning. Together with two other Superintendencies: Risks and Internal Audit, and with the Compliance Unit, it deals with related issues.

The Company has implemented and maintains an environment of internal controls in order to provide its shareholders with security over the reliability of its statements and other financial and non-financial information, adopting the COSO 2013 model - Committee of Sponsoring Organization of the Treadway Commission - as its main reference. Such reference is used within the scope of all group companies, considering the materiality analysis of the financial statements and the principles and good practices of corporate governance and sustainability.

The internal control environment is supported by systems, which provide greater safety and reliability to the processes. Among the various peripheral systems that also have automated controls implemented, we highlight the SAP-R3 management system with its main modules and SAP-BPC responsible for the consolidation of accounting accounts, which manage a high number of automated controls. To ensure the proper segregation of function and the approval assumptions adopted by Management, the Company has the standard of limits and limits documented and implemented in the SAP R3 system.

Access profiles are parameterized in the SAP system, and conflicts are mapped and controlled through a specific SAP-GRC tool.

For the creation, release and change of profile, there is an approval flow involving area leaders, information owners, key users, Internal Controls and IT.

a. the main internal control practices and the degree of efficiency of such controls, indicating any imperfections and the measures taken to correct them

The Company's Internal Controls Superintendence is responsible for assisting Management in the design and implementation of controls over financial statements, in addition to other financial and non-financial indicators, based on the sustainability report, following the best market practices.

To this end, a methodology and work regulations were developed aiming at the involvement of the business areas, standardization and quality of the work developed. The Company's internal controls over financial and non-financial reporting are intended to provide guarantees regarding the preparation and fair presentation of the published financial statements and the sustainability report (GRI model). As with any system of internal controls and due to its inherent limitations, internal control over financial and non-financial reporting eventually cannot prevent or detect untrue statements.

Regarding the controls to ensure the reliability of the financial statements, the Company adopts in its internal control model the references of COSO 2013, using a computerized and online support tool for its documentation, monitoring and certification of financial information and controls, giving transparency and reliability to the numbers of the Company and its subsidiaries. In addition to these, several process mapping and control design works are carried out, aiming at continuous improvement and greater reliability of the processes.

The effectiveness of internal controls is tested by the Company's Internal Audit area. The tests are carried out following the methodology established by the Corporate Audit of the Neoenergia Group. Os

5.2 Description of internal controls

The results of these tests contribute to the strengthening of the efficiency of controls, reliability and integrity of financial and non-financial information, as well as to dissemination of the importance of these actions within the organization.

The results of these tests contribute to the strengthening of the efficiency of controls, reliability and integrity of financial information, as well as to dissemination of the importance of these actions within the organization.

Additionally, since 2022, the Company has implemented an Internal controls model to support the generation and disclosure of information contained in the Sustainability Report. The model, structure and tools are similar to those used for financial information.

b. organizational structures involved

At the Company, internal controls are evaluated through a structure that involves the Board of Directors and Audit Commission, Advisory Committees, Executive Board, Offices of the Superintendent of Internal Controls and Risks, Compliance Unit, in addition to Internal Auditing and business areas. The Board of Directors must be aware of significant deficiencies and material weaknesses found in the Company's internal control environment, validating the appropriate actions to mitigate deficiencies found. The Audit Committee is a body linked to the shareholders, whose competence includes, among others, supervising the actions taken by managers, provide an opinion on the Company's accounts (including, but not limited to, financial statements and capital modifications) and monitor development of the GAP management identified by Independent and Internal Auditors.

The Audit Committee and Advisory Committees, in particular the Audit Commission, are responsible for advising the Board of Directors, particularly on the following topics related to the control environment: (i) monitoring the implementation and execution of controls to mitigate business risks; (ii) monitoring the implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) remaining aware of the work conducted by the Compliance area and, (iv) approval of the Internal Audit work plan.

The Executive Board's main duties in relation to the control environment include: remain aware, propose and/or authorize and monitor the implementation and execution of controls to mitigate business risks, and monitor the implementation of internal controls resulting from deficiencies identified by the Independent Auditors.

We wish to reiterate that the Company has a specific Office of the Superintendent for matters related to Internal Controls, which reports to the Asset Control and Planning Board and provides senior management with a communicates monthly summary of the Group's control environment. There are also three other Offices of the Superintendent, which are: (i) Risks, which reports to the Executive Board of Finance and Deputy Executive Board of Investor Relations, (ii) Compliance, which reports to Neoenergia's Compliance Unit, which in turn responds to the Board of Directors, through the Sustainability Committee and, (iii) Internal Audit, which reports to the Audit Committee and the Board of Directors. Such Offices of the Superintendent act jointly to deal with related issues. The main duties of each Office are listed below.

Office of the Superintendent of Internal Controls: (i) prepare and execute the process mapping work plan, identify risks and design controls to ensure the reliability of the financial and non-financial statements; (ii) promote semiannually on the part senior management, formal certification of the financial information disclosed to the market. (iii) monitor the evolution of the Company's control environment, monitoring the implementation and execution of controls and, (iv) report monthly on control status to the Executive Board

5.2 Description of internal controls

and periodically to the advisory bodies of the Board of Directors through reports and presentations.

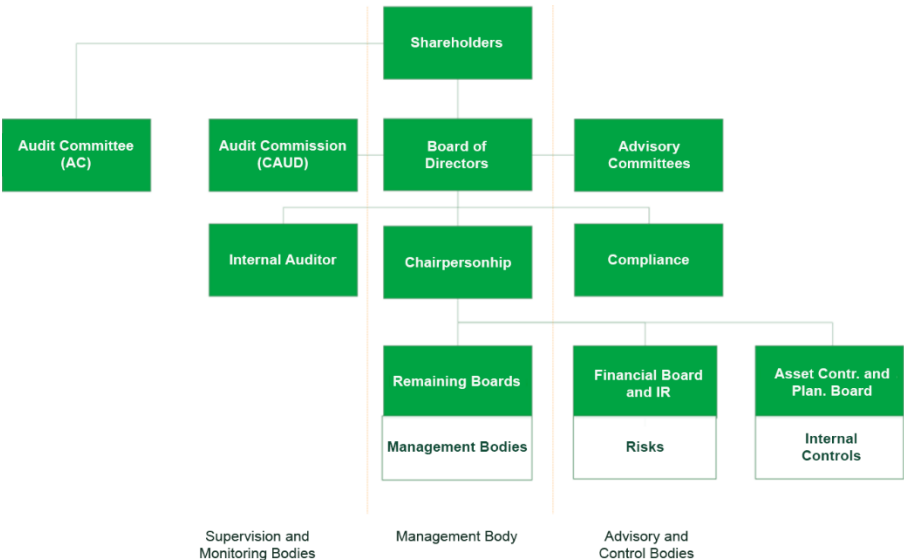
Office of the Risk Management Superintendent: (i) identify, assess and monitor risks in accordance with COSO- ERM (COSO II) and ISO 31000; (ii) conduct the process of preparing and updating the Company's strategic risk map together with the risk focal points, recommending mitigating actions; (iii) monitor and control indicators, limits and action plans for the identified risks; (iv) seek continuous improvements in the risk management process; (v) support the process of updating risk policies, and (vi) disseminate a risk management culture at the Company and its subsidiaries.

Office of the Compliance Superintendent, responsible for the management of Neoenergia's Compliance Unit and its executive functions, involving the following responsibilities: (i) prepare and maintain the integrity program in accordance with the Company's Compliance System; (ii) evaluate violations of the Code of Ethics and other compliance regulations; (iii) prepare compliance policies and standards (iv) identify and conduct mitigation actions for the risks of corruption and fraud in the Company; v) evaluate risks and reputational aspects among suppliers; vi) conduct external certification and validation processes of the Integrity Program, in alignment with best compliance practices; vii) prepare an annual report on Compliance and crime prevention activities; and, viii: Develop training and communication programs on business ethics for employees and executives, with the objective of strengthening a culture of integrity.

Office of the Internal Audit Superintendent: among other duties, (i) plan and execute the annual work plan, recommending controls for the mitigation of identified gaps; (ii) monitor and report to the Executive Board and advisory committees of the Board of Directors on the monitoring and implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) prepare an annual report on Internal Audit activities; (iv) establish guidelines on quality requirements and promotion of global certifications, promoting periodic evaluations of the Internal Audit area and, (v) define the strategic lines and the dimensioning of the Internal Audit function within the Neoenergia group.

Business areas must participate in the design of the controls, as well as implement and execute controls.

The figure below illustrates the reporting and attribution structure of the bodies involved in the Company's internal control model.



c. if and how the efficiency of internal controls is supervised by the issuer's management, indicating the position of the persons responsible for monitoring

5.2 Description of internal controls

The Office of the Superintendent of Internal Controls reports directly to the Executive Director of Asset Control and Planning and serves to monitor implementation of controls on financial and non-financial information, as well as the execution and quality of evidence provided therein at the Company. Action plans for risk mitigation are proposed by the Executive Director of Asset Control and Planning together with business areas and approved by the Executive Board.

In addition, the progress of the implementation of the action plans is monitored monthly by the Executive Board and periodically by the Audit Commission and Audit Committee through the report made by the Office of the Superintendent of Internal Controls.

The information presented to Management on the control environment mainly presents: (i) percentage of controls implemented and not implemented during the phases of expansion projects for methodology to other businesses; (ii) percentage of controls performed after the deadline; and (iii) controls performed as unsatisfactory, (iv) controls with inadequate evidence.

d. deficiencies and recommendations on the internal controls present in the detailed report, prepared and forwarded to the issuer by the independent auditor, under the terms of regulations issued by the CVM that address registration and exercise of the independent audit activity

According to the report prepared and forwarded by our independent auditors, related to the Financial Statements for the fiscal year ended December 31, 2023, no significant deficiencies were identified.

Internal Auditing conducts assessments on the effectiveness of internal controls based on the highest level of independence and objectivity within the organization. The results of these evaluations are reported to senior management and the Audit Committee.

e. comments of the directors on the deficiencies pointed out in the detailed report prepared by the independent auditor and on corrective measures taken

No significant deficiencies were identified by Deloitte's contracted audit in 2023. Other improvements identified in the work of the Independent Auditors were directed by Management, and mitigation is being carried out by the responsible areas with monitoring from the Office of the Superintendent of Internal Controls.

5.3 Integrity program

5.3 - Integrity Program

Regarding internal integrity mechanisms and procedures adopted by the Neoenergia Group to prevent, detect and remedy deviations, fraud, irregularities and unlawful acts committed against the government, whether national or foreign, inform:

a. whether the issuer has rules, policies, procedures or practices in place aimed at prevention, detection and remediation of fraud and illicit acts committed against the government, identifying, if applicable:

That the Company has a regulatory unit that integrates its Compliance System that allows it to prevent, detect and remedy inappropriate conduct by its employees, as well as educate and train them to strengthen a culture of integrity.

The following documents are highlighted within this regulatory unit:

- Code of Ethics;
- General Corporate Governance and Sustainability Policy;
- Anti-Corruption and Fraud Policy;
- Compliance and Whistleblower Protection Policy;
- Antitrust Compliance Policy;
- Manual on Gifts, Presents, Hospitality and Advantages;
- Donations and Sponsorships Manual;
- Purchasing Policy;
- Reputational Risk Policy;
- Limits and Jurisdictions Standard;
- Government Relations Manual;
- Standard for the application of disciplinary measures;
- Procedure for Conflict of Interest and Related Operations;
- Supplier Due Diligence Procedure;
- Investment/Divestment Due Diligence Procedure;
- Internal Reporting Investigation Procedure;
- Internal Regulations of the Compliance Unit and,
- Basic Internal Audit Standard.

i. the main integrity mechanisms and procedures adopted and their adjustment to the profile and risks identified by the issuer, informing how often risks are reassessed and the policies, procedures and practices adapted

In addition to the regulations listed above, the Neoenergia Group has: 1) a reporting system for complaints associated with teams for internal investigation; 2) procedures for consultations, in order to allow employees to clarify concerns regarding the Code of Ethics and other integrity regulations and their application on a daily basis; 3) compliance questionnaires for suppliers and sponsorship proponents; 4) due diligence process for evaluating suppliers and beneficiaries of donations and sponsorships and due diligence process for investment projects; 5)

5.3 Integrity program

periodic risk assessment of compliance and practice of crimes; 6) general periodic training on Code of Ethics and corruption prevention and specific training on integrity issues for teams and, 7) integrity and reputational assessment for employees in leadership and board positions.

The integrity risk assessment is carried out or reviewed periodically by Neoenergia's Compliance Unit, through the Office of the Compliance Superintendent. The Neoenergia Group performs several activities in order to carry out a survey of risks of corruption and crime, and thus act in the prevention and improvement of its integrity program, ensuring its effectiveness.

Additionally, the monitoring of the conduct of its employees, through specific checks, as well as management of the information received in the consultation and complaint channels, provides an analysis of the situations and allows for the proposition and implementation of improvements in processes and procedures.

With regards to integrity policies, these items are reviewed periodically, or whenever necessary, considering the process of continuous improvement of the Integrity Program.

Furthermore, the Company has held the Pro Ethics Seal, granted by the CGU, since the 2016 edition, in recognition of the effectiveness of its Integrity Program, as provided for in Federal Decree No. 8.420/15 and its successor, Federal Decree No. 11.129/22, as well as ISO 37001 certification, related to the effectiveness of its anti-bribery management process.

ii. the organizational structures involved in monitoring the functioning and efficiency of internal integrity mechanisms and procedures, indicating their attributions, whether their creation has been formally approved, the issuer's bodies to which they report, and the mechanisms to guarantee the independence of their managers, if applicable

For operation of internal integrity mechanisms and procedures, the Neoenergia Group maintains a Compliance Unit, an administrative body, in which the Office of the Compliance Superintendent participates, reporting to the Board of Directors through its Sustainability Committee, with independence of action and budget. Creation of the Office was formally approved by the Board of Directors and its main attributions are: (i) to prepare and maintain the integrity program, ensuring the effectiveness of the Compliance System; (ii) to manage the ethics hotline and the reports registered therein; (iii) to investigate and evaluate violations of ethics and integrity regulations; (iv) prepare/review compliance policies and standards; (v) identify and conduct mitigation actions for risks of corruption, fraud and illicit conduct at the Company; (vi) structure and execute training and integrity communication for the Company's employees and, (vii) carry out due diligence processes for executives, directors, suppliers and investment projects. Management of this Compliance Unit is the responsibility of the Office of the Compliance Superintendent.

The Neoenergia Group maintains other bodies that have responsibilities related to the Integrity Program, and that interact with the Compliance Unit and the Office of the Compliance Superintendent: (i) Office of the Internal Controls Superintendent, (ii) Office of the Risk Management Superintendent and, (iii) Risk Management Audit Superintendent, the duties of which have already been specified in 5.3, item "b":

The Advisory Committees for the Board of Directors, in particular the Audit Committee, the task of which is to advise the Board of Directors, mainly on the following topics related to the control environment, are also part of the structure for monitoring functioning of integrity mechanisms and procedures: (i) monitoring the implementation and execution of controls to mitigate business risks; (ii) monitoring the implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) remaining aware of the work conducted by the Compliance area related to any accounting or financial fraud and, (iv) approval

5.3 Integrity program

of the Internal Audit work plan.

Additionally, the Executive Board's, in relation to the control environment, main duties include: remaining aware of, proposing and/or authorizing and monitoring implementation and execution of controls to mitigate business risks, and monitoring implementation of internal controls resulting from deficiencies identified by the Office of the Compliance Superintendent and Independent Auditors.

iii. whether the issuer has a formally approved code of ethics or conduct, indicating:

Neoenergia has a Code of Ethics formally approved by the Board of Directors, which was last updated on April 18, 2024.

Whether the code applies to all officers, auditing councilors, board members and employees and also covers third parties, such as suppliers, service providers, intermediary agents and associates:

The Code of Ethics applies indistinctly to all employees of the Neoenergia Group, regardless of their position, hierarchical position or type of relationship. It also applies to its suppliers, service providers, intermediary agents and associates.

Sanctions applicable in the event of violation of the code or other rules related to the subject, identifying the document in which these sanctions are provided for:

The Neoenergia Group maintains a structure and regulatory forecast to identify misconduct through investigations, as well as to apply any appropriate disciplinary measures, in addition to recommending improvements in processes and procedures, in order to mitigate the risk of new occurrences of determined events. The Standard of Disciplinary Measures also provides for sanctions for failure to comply with the accepted Code of Ethics and integrity policies, as well as a failure to carry out mandatory compliance training. The sanctions provided for and that may be applied are defined in specific legislation (CLT), and range from warning to dismissal for just cause, depending on the severity of the conduct, or termination of the contract of the executive or supplier, provided for in the Code of Ethics itself and in Disciplinary Measures Standards.

Body that approved the code, date of approval and, if the issuer discloses the code of conduct, locations on the world wide web where the document can be consulted:

The current version of Neoenergia Group's Code of Ethics was approved by Neoenergia's Board of Directors on April 18, 2024 and disclosed on the Company's internal network and on the website of the Company and the respective Group companies, on the Corporate Governance - Ethics and Integrity - Code of Ethics page.

<https://www.neoenergia.com/documents/d/guest/codigo-de-etica>

b. when the issuer has a ethics hotline, indicating, if applicable:

i. Whether the ethics hotline is internal or owned by a third party:

The Company maintains an external ethics hotline, with internal and external coverage, managed by a specialized contracted company.

5.3 Integrity program

ii. Whether the channel is open to receiving complaints from third parties or if it only receives complaints from employees:

The Ethics Hotline may be used by all professionals of the Neoenergia Group and by the external public, and is intended to be used to receive reports of conduct contrary to internal regulations (such as the Code of Ethics and integrity policies) and legislation.

iii. Whether there are mechanisms in place for anonymity and protection of whistleblowers in good faith:

The Ethics Hotline, which managed by a specialized company, following best market practices, provides the preservation of confidentiality and anonymity of whistleblowers. Additionally, the Code of Ethics establishes the rule of non-retaliation to whistleblowers in good faith, as well as a Compliance and Informant Protection Policy. The Compliance Unit, which is autonomous, holds the power and autonomy to investigate and recommend disciplinary measures for possible cases of retaliation or punishment against those that submit complaints or claims.

iv. Body of the issuer responsible for investigating complaints:

The Compliance Unit, through the Office of the Compliance Superintendent, is the body responsible for managing the entire process of investigating complaints, including conducting investigations.

c. number of confirmed cases in the last three (3) fiscal years involving deviations, fraud, irregularities and unlawful acts practiced against the government and corrective measures adopted

The Company has not had confirmed cases in the last three (3) years involving fraud, irregularities and unlawful acts committed against the government.

d. if the issuer does not have rules, policies, procedures or practices in place aimed at the prevention, detection and remediation of deviations, fraud, irregularities and unlawful acts committed against the government, identify the reasons for which the issuer has not adopted controls in this regard

Not applicable.

5.4 Significant changes

5.4. - Inform whether, in relation to the last fiscal year, there were significant changes in the main risks to which the issuer is exposed or in the risk management policy adopted, also commenting on any expectations of reduction or increase in the issuer's exposure to such risks

All Risk Management changes have been inserted in the previous items.

5.5 Other relevant information

5.5 - Other information that the issuer deems relevant

Neoenergia obtained the Pro-Ethics Seal, granted by the Ministry of Transparency and the Office of the Comptroller General in 2023 on the 5th consecutive occasion, in addition to having renewed its ISO 37001 certification (Anti-Bribery Systems Management), valid until December 2026.

The group was among the most engaged companies in open innovation in Brazil. The company won third place, in the segment of electricity and renewables, and was ranked among the 50 best in the eighth edition of the TOP 100 Open Corps Award.

The Company is part of the Anti-Corruption Working Group at the UN Global Compact Brazil Network.

Neoenergia was one of the winners of the Eco 2023 Award, promoted by AmCham Brasil, one of the most significant awards for sustainability business practices. Neoenergia was awarded the Gold Trophy for the Green Corridor, Green Trail and Electric Truck projects implemented under the company's Electric Mobility Research and Development (R&D) Program.

For the third consecutive year, Neoenergia won the Transparency Trophy, granted by the National Association of Finance, Administration and Accounting Executives (ANEFAC), for the quality and transparency of the financial information provided to the market.

Neoenergia became part of the IDIVERSA B3 index, the first diversity index in Latin America based on two pillars: gender and ethnicity. The portfolio, launched in August/23, consists of 79 shares.

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | |
|---|---|---|-----------------------------|-----------------------------|---------------------------|
| SHAREHOLDER | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | Last modified | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | |
| Share description Unit | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | Total shares % |
| CONTROLLING COMPANY/ INVESTOR | | | CPF/CNPJ shareholder | | Share capital composition |
| | | | | | |
| CAIXA DE PREVID.DOS FUNC.DO BANCO DO BRASIL | | | | | |
| 33.754.482/0001-24 | Brazil | Yes | No | 04/19/2024 | |
| No | | | | | |
| 367.647.583 | 30.289 | 0 | 0.000 | 367.647.583 | 30.289 |
| Classe Ação | Qtde. de ações Unidade | Shares % | Shares (%) of type | Shares (%) of share capital | |
| TOTAL | 0 | 0.000 | | | |
| | | | | | |
| IBERDROLA ENERGIA S.A. | | | | | |
| 05.470.823/0001-02 | Spain | Yes | Yes | 04/19/2024 | |
| Yes | MARIA ALICE NOGUEIRA DE SA PIKELNY SCHMUZIGER | | Physical | 263.572.288-93 | |
| 606.898.625 | 50.000 | 0 | 0.000 | 606.898.625 | 50.000 |
| Share Class | Qty. of shares Unit | Shares % | Shares (%) of type | Shares (%) of share capital | |
| TOTAL | 0 | 0.000 | | | |
| | | | | | |
| IBERDROLA, S.A. | | | | | |
| 34.148.133/0001-21 | Spain | Yes | Yes | 04/19/2024 | |
| Yes | IBERDROLA, S.A. | | Legal | 34.148.133/0001-21 | |
| 42.482.904 | 3.500 | 0 | 0.000 | 42.482.904 | 3,500 |
| Share Class | Qty. of shares Unit | Shares % | Shares (%) of type | Shares (%) of share capital | |
| TOTAL | 0 | 0.000 | | | |
| | | | | | |
| TREASURY SHARES | | | | | |

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | |
|-------------------------------------|---|---|-----------------------------|-----------------------------|---------------------------|
| SHAREHOLDER | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | Last modified | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | |
| Share description Unit | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | Total shares % |
| CONTROLLING COMPANY/ INVESTOR | | | | CPF/CNPJ shareholder | Share capital composition |
| 640,674 | 0.053 | 0 | 0.000 | 640,674 | 0.053 |
| OTHER | | | | | |
| 196,127,462 | 16,158 | 0 | 0.000 | 196,127,462 | 16.158 |
| TOTAL | | | | | |
| 1,213,797,248 | 100,000 | 0 | 0.000 | 1,213,797,248 | 100.000 |

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | | |
|-------------------------------------|---|---|-----------------------------|-----------------------------|---------------------------|----------------|
| SHAREHOLDER | | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | Last modified | | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | | |
| Share description Unit | | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | | Total shares % |
| CONTROLLING COMPANY/ INVESTOR | | | | CPF/CNPJ shareholder | Share capital composition | |
| IBERDROLA ENERGIA S.A. | | | | 05.470.823/0001-02 | | |
| Iberdrola S.A.U. | | | | | | |
| | Spain | No | Sim | 04/19/2024 | | |
| Sim | | | Physical | | | |
| 49.097.370 | 0.824 | 0 | 0.000 | 49.097.370 | 0.824 | |
| Share Class | Qty. of shares Unit | Shares % | Shares (%) of type | Shares (%) of share capital | | |
| TOTAL | 0 | 0.000 | | | | |
| TREASURY SHARES | | | | | | |
| 0 | 0.000 | 0 | 0.000 | 0 | 0.000 | |
| OTHER | | | | | | |
| 5.910.309.451 | 99.176 | 0 | 0.000 | 5.910.309.451 | 99.176 | |
| TOTAL | | | | | | |
| 5.959.406.821 | 100,000 | 0 | 0,000 | 5.959.406.821 | 100,000 | |

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | | |
|-------------------------------------|---|---|-----------------------------|-----------------------------|---------------------------|--|
| SHAREHOLDER | | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | | Last modified | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | | |
| Share description; Unit | | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | Total shares % | |
| CONTROLLING COMPANY/ INVESTOR | | | | CPF/CNPJ shareholder | Share capital composition | |
| IBERDROLA, S.A. | | | | 34.148.133/0001-21 | | |
| IBERDROLA | | | | | | |
| | | | No | 04/19/2024 | | |
| Yes | Spain | No | Legal | | | |
| 42.482.904 | 100.000 | 0 | 0.000 | 42.482.904 | 100.000 | |
| Share Class | Qty. of shares Unit | Shares % | Shares (%) of type | Shares (%) of share capital | | |
| TOTAL | 0 | 0.000 | | | | |
| TREASURY SHARES | | | | | | |
| 0 | 0.000 | 0 | 0.000 | 0 | 0.000 | |
| | | | | | | |
| OTHER | | | | | | |
| 0 | 0.000 | 0 | 0.000 | 0 | 0.000 | |
| TOTAL | | | | | | |
| 42.482.904 | 100,000 | 0 | 0,000 | 42.482.904 | 100,000 | |

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | |
|---|---|---|-----------------------------|-----------------------------|---------------------------|
| SHAREHOLDER | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | Last modified | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | |
| Share description Unit | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | Total shares % |
| CONTROLLING COMPANY/ INVESTOR | | | | CPF/CNPJ shareholder | Share capital composition |
| CAIXA DE PREVID.DOS FUNC.DO BANCO DO BRASIL | | | | 33.754.482/0001-24 | |
| TREASURY SHARES | | | | | |
| | | | | | |
| 0 | 0.000 | 0 | 0.000 | 0 | 0.000 |
| OTHER | | | | | |
| | | | | | |
| 2,867,561,170 | 100.000 | 0 | 0.000 | 2,867,561,170 | 100.000 |
| TOTAL | | | | | |
| | | | | | |
| 2,867,561,170 | 100,000 | 0 | 0,000 | 2,867,561,170 | 100.000 |

6.1/2 Shareholding

| CONTROLLING COMPANY/ INVESTOR | | | | | |
|-------------------------------------|---|---|-----------------------------|-----------------------------|---------------------------|
| SHAREHOLDER | | | | | |
| CPF/CNPJ shareholder | Nationality-Fed Unit | Participates in shareholders' agreement | Controlling shareholder | Last modified | |
| Shareholder Resident Overseas | Name of Legal or Mandatory Representative | | Type of entity | CPF/CNPJ | |
| Share description Unit | | | | | |
| Qty. of shares of common stock Unit | Shares of common stock % | Qty. of shares of preferred stock Unit | Shares of preferred stock % | Total number of shares Unit | Total shares % |
| CONTROLLING COMPANY/ INVESTOR | | | | CPF/CNPJ shareholder | Share capital composition |
| Iberdrola S.A.U. | | | | | |
| TREASURY SHARES | | | | | |
| 0 | 0.000 | 0 | 0.000 | 0 | 0.000 |
| OTHER | | | | | |
| 6.520.457.000 | 100,000 | 0 | 0,000 | 6.520.457.000 | 100,000 |
| TOTAL | | | | | |
| 6.520.457.000 | 100.000 | 0 | 0.000 | 6.520.457.000 | 100.000 |

6.3 Distribution of capital

| | |
|--|------------|
| Date of last annual general meeting / Date of last change | 04/19/2024 |
| Number of individual shareholders | 65,483 |
| Number of legal entity shareholders | 285 |
| Number of institutional investors | 597 |

Outstanding Shares

Outstanding shares corresponding to all issuer shares with the exception of those held by the controller, related entities, the issuer's managers and shares held in treasury

| | | |
|-------------------------------------|-------------|---------|
| Number of shares of common stock | 195.036.523 | 16.068% |
| Number of shares of preferred stock | 0 | 0.000% |
| Total | 195.036.523 | 16.068% |

6.4 Ownership interest in companies

| Trade Name | CNPJ | Issuer ownership interest (%) |
|---|--------------------|-------------------------------|
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COE LBA | 15.139.629/0001-94 | 98.98 |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | 100 |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | 100 |
| ELEKTRO REDES | 02.328.280/0001-97 | 99.68 |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | 90.18 |
| NEOENERGIA GUANABARA TRANSMISSÃO DE ENERGIA | 28.438.913/0001-03 | 100 |
| NEOENERGIA LAGOS DOS PATOS TRANSMISSÃO DE ENERGIA | 28.439.014/0001-25 | 100 |
| NEOENERGIA VALE DO ITAJAÍ TRANSMISSÃO DE ENERGIA | 28.443.452/0001-67 | 100 |
| NC ENERGIA S.A. | 04.023.261/0001-88 | 100 |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | 99.99 |
| TERMOPERNAMBUC OS/A | 03.795.050/0001-09 | 100 |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. | 02.397.080/0001-96 | 42 |
| GERAÇÃO CHI S.A. | 08.274.591/0001-05 | 99.99 |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | 100 |
| BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II | 09.007.286/0001-01 | 99.99 |

6.4 Ownership interest in companies

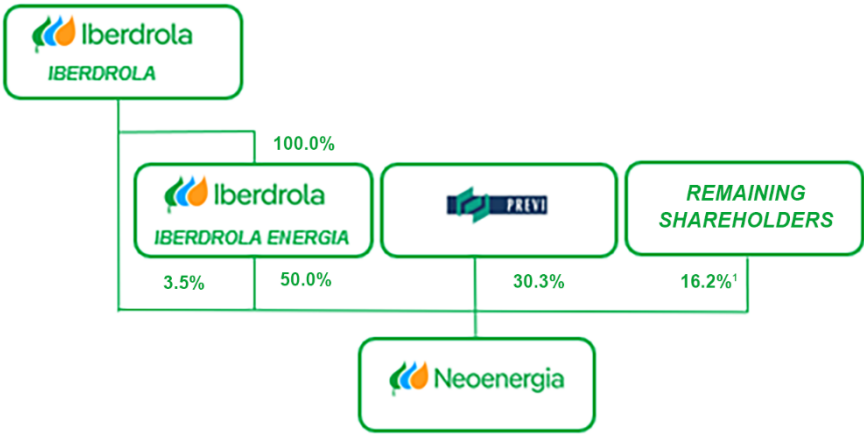
| Trade Name | CNPJ | Issuer ownership interest (%) |
|--|--------------------|-------------------------------|
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | 50 |
| FORÇA EÓLICA DO BRASIL I | 18.835.669/0001-69 | 50 |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | 50 |
| ELEKTRO RENOVÁVEIS DO BRASIL S.A. | 09.012.586/0001-89 | 99.99 |
| ELEKTRO O&M | 02.041.066/0001-55 | 99.99 |
| NEOENERGIA SERVIÇOS | 04.780.652/0001-47 | 99.99 |
| NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A. | 05.194.137/0001-48 | 100 |
| BELO MONTE PARTICIPAÇÕES | 11.669.068/0001-84 | 99 |
| NEOENERGIA INVESTIMENTOS S.A. | 08.773.138/0001-35 | 99.99 |
| ÁGUAS DE PEDRA | 08.768.414/0001-77 | 51 |
| EKTT 7 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A. - EKTT 7 | 28.438.834/0001-00 | 100 |
| EKTT 8 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A.-EKTT 8 | 28.438.899/0001-48 | 100 |
| EKTT 9 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A.-EKTT 9 | 28.438.777/0001-51 | 100 |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | 100 |
| NEOENERGIA TRANSMISSORA 11 SPE S.A. | 36.257.187/0001-50 | 100 |
| NEOENERGIA TRANSMISSÃO S.A. | 36.257.233/0001-11 | 50 |

6.5 Organizational chart of shareholders and economic group

6.5. Insert organization chart of issuer shareholders and the economic group in which it operates, indicating:

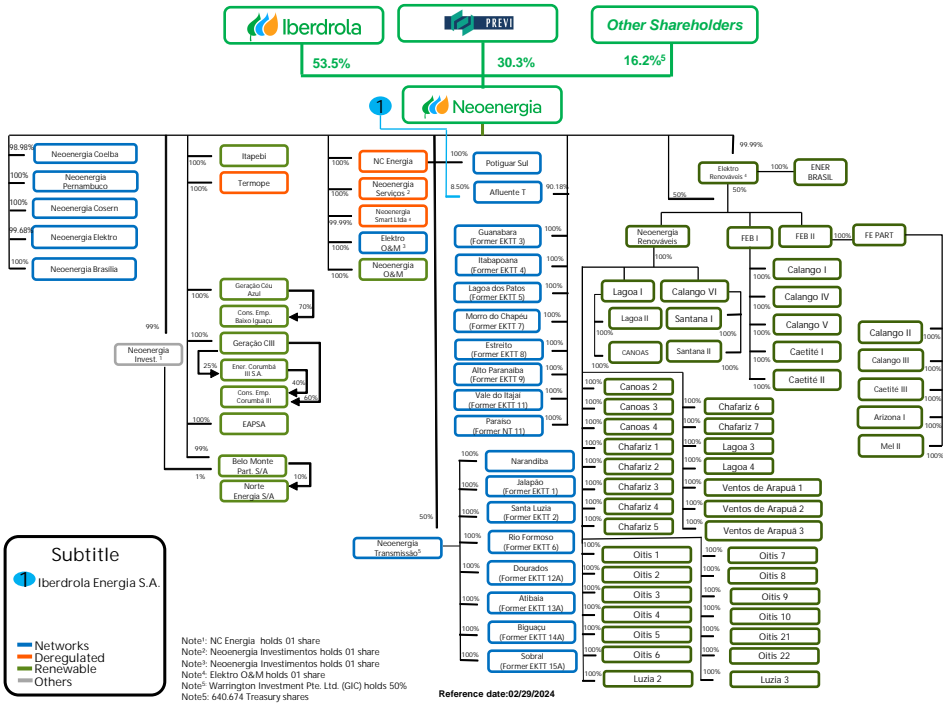
a. all direct and indirect controlling shareholders and, if the issuer wishes, shareholders holding interest equal to or greater than 5% of a class or type of shares

I. Company's Organization Chart



Base Date: 04/19/2024
Note¹: 640,674 treasury shares

- b. main issuer subsidiaries and affiliates
- c. issuer’s ownership interest in group companies



d. group companies’ ownership interest in the issuer

Not applicable. There is no ownership interest in the Company held by group companies.

6.5 Organizational chart of shareholders and economic group

e. main companies under common control

Investee companies and/or joint ventures are listed below:

(i) Joint Venture Companies. Neoenergia Transmissão S.A.; Neoenergia Atibaia Transmissão de Energia S.A.- Atibaia; Neoenergia Biguaçu Transmissão de Energia S.A.- Biguaçu; Neoenergia Dourados Transmissão de Energia S.A.- Dourados; Neoenergia Jalapão Transmissão de Energia S.A.- Jalapão; Neoenergia Rio Formoso Transmissão e Energia S.A. - EKT 6; Neoenergia Santa Luzia Transmissão de Energia S.A. - Santa Luzia; Neoenergia Sobral Transmissão de Energia S.A.- Sobral; SE Narandiba S.A. - Narandiba.

(ii) Associated Companies: Energética Corumbá III S.A. - ECIII; Norte Energia S.A. - NESA.

6.6 Other relevant information

6.6 - Provide other information that the issuer deems relevant

On December 16, 2022, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte had entered into a Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

On September 26, 2023, a transaction was finalized (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate simplification and consolidation of results to the respective Controlling Companies, after compliance with certain conditions precedent, including Approval from the Administrative Economic Defense Council (CADE) and the National Electric Energy Agency (ANEEL), consent from creditors, reorganization within the Eletrobras group through which Eletronorte became the sole holder of ownership interest in Participações Eletronorte, and the observance of preemptive rights held by third parties. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now hold the following ownership interests: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and (iii) 90.18% of Afluente Transmissão de Energia (previously held 90.13%). With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants ("Purchase and Sale Agreement"), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. ("Baguari Energia") by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), of finalization of the transaction was provided on October 17, 2023.

On September 29, 2023, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-indicadores/documentos-cvm/>) informing its shareholders and the market in general that it had successfully finalized the sale of shares representing 50% (fifty percent) of the share capital of Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão"), a holding company holding 100% (one hundred percent) of the share capital of the 8 (eight) public service transmission concessionaires in operation identified below to Warrington Investment Pte .Ltd. ("Warrington"): Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SE Narendiba and Neoenergia Rio Formoso ("Transaction"), as holder of the remaining 50% (fifty percent) of Neoenergia Transmissão's share capital. The Company therefore wishes to inform that, after verifying compliance with the conditions precedent established in the relevant Share Purchase Agreement and Other Covenants, entered into on April 25, 2023, the necessary measures were taken to implement the transaction, including the signing of a Shareholders' Agreement between the Company and Warrington, to regulate the terms and conditions of the relationship between the shareholders, aligning the means of organization, management and governance of Neoenergia Transmissão and its subsidiaries.

On November 8, 2023, Neoenergia published a Notice to the Market in addition to that released on September 27, 2023 (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), informing of finalization of the transaction signed through its affiliate, Geração CIII S.A. ("GCIII"), together with Comerc Participações S.A., also through its affiliate, Mori 3 Participações Ltda. ("Mori"). With the closing of the

6.6 Other relevant information

transaction, GCIII and Mori became shareholders, each holding a 50% interest in the Joint Venture ("Holding"), which will act as a vehicle for development and operation of photovoltaic power plant projects aimed at distributed generation, with a total investment estimated at up to approximately R\$500 million (of which up to approximately R\$250 million may be invested by Neoenergia). Capital contributions will be made *pari passu* to the Holding Company's needs as projects are developed.

7.1 Main characteristics of management bodies and audit committee

7.1. Describe the main characteristics of the issuer's management bodies and audit committee, identifying:

- a. main characteristics of the policies for appointment and filling of positions, if applicable, and, if the issuer discloses such information, locations on the world wide web where the document can be consulted

The Company approved its Management Nomination Policy ("Nomination Policy") on April 23, 2019, which was last updated on February 9, 2021 and is applicable to the Board of Directors, its Advisory Committees ("Committees") and Executive Board in order to align the nomination process with the best governance practices.

According to the Nomination Policy, as part of the composition of the Board of Directors and the Committees, the nomination of members must be based on a prior analysis of the needs of the Board of Directors and the Committees, in order to ensure that they are composed of members representing a diversity of capacities, knowledge, experiences, origins, nationalities, age and gender.

During the selection process, a search for candidates with knowledge and experience in the business sectors in which the Company operates or will operate is carried out.

All candidates for members of the Board of Directors or Committees must be honorable, reputable persons of recognized solvency, competence, experience, qualification, training, availability and commitment to their position.

Candidates for members of the Board of Directors may not (i) hold positions in companies that may be considered competitors of the Company; (ii) have or represent a conflicting interest with the Company; or (iii) be involved in any circumstances involving incompatibility or prohibition under the legal provisions of a general or sector-based nature. For clarification purposes, companies in which the signatory shareholders of the Shareholders' Agreement filed at the Company's headquarters hold an ownership interest, as well as the controlled or affiliated companies of such shareholders, in any case, directly or indirectly, will not be considered competitors of the Company.

The Compensation and Succession Committee then evaluates the suitability, competence and unblemished conduct requirements (these with the support of the Company's Office of the Compliance Superintendent) among candidates for Directors and members of the Committees.

The Nomination Policy also provides that, in relation to the nominations made under the Shareholders' Agreement, shareholders that are entitled to nominate candidates to the Board of Directors will notify the Compensation and Succession Committee in writing informing the full name and qualification of the candidates prior to the meeting of the Board of Directors or Annual General Meeting, depending on the specific case, which will deliberate on such a proposal. When appointing a member to join the Board of Directors, shareholders must submit a statement attesting that all applicable legal requirements and those related to the Shareholders' Agreement and the Company's Governance and Sustainability System have been duly observed, together with the appropriate evidence.

The appointment of independent members of the Board of Directors will be proposed by the Compensation and Succession Committee, which will issue a recommendation to the Board of Directors. To issue its recommendation, the Compensation and Succession Committee may request external consulting from a specialized company.

Members of the Committees shall be elected by the Board of Directors, as provided for in the Company's

7.1 Main characteristics of management bodies and audit committee

Bylaws, observing the provisions of the Shareholders' Agreement filed at the Company's headquarters, and the prior analysis of the Compensation and Succession Committee is essential.

Regarding positions on the Executive Board, the Nomination Policy state that they will be occupied by professionals with proven experience in their respective areas of activity, and the appointment of Officers by any criteria other than the undisputed professional competence is prohibited. Candidates must be honorable, reputable persons of recognized solvency, competence, experience, qualification, training, availability and commitment to their position.

Candidates for members of the Board of Directors may not (i) hold positions in companies that may be considered competitors of the Company; (ii) have or represent a conflicting interest with the Company; or (iii) be involved in any circumstances involving incompatibility or prohibition under the legal provisions of a general or sector-based nature. For clarification purposes, companies in which the signatory shareholders of the Shareholders' Agreement filed at the Company's headquarters hold an ownership interest, as well as the controlled or affiliated companies of such shareholders, in any case, directly or indirectly, will not be considered competitors of the Company.

The names of candidates for Executive Board positions will be evaluated by the Compensation and Succession Committee, which will issue a recommendation to the Board of Directors.

The Compensation and Succession Committee may rely on the collaboration of external advisors to validate whether candidates for positions on the Executive Board meet the above-mentioned conditions and that they are not involved in any of the impediments indicated.

The Company's Referral Policy is available on the World Wide Web page dedicated to Corporate Governance at the link: [Governance and Sustainability System - Neoenergia \(liferay.com\)](https://liferay.com/Governance-and-Sustainability-System-Neoenergia)

b. whether there are performance evaluation mechanisms in place, informing, if applicable:

- i. frequency of evaluations and their scope**
- ii. methodology adopted and the main criteria used in evaluations**
- iii. whether external consultancy or advisory services have been contracted**

In compliance with best governance practices, annually, the Board of Directors and its Advisory Committees ("Committees") are evaluated by an independent external advisor contracted specifically for this purpose, who, after completing their work, must issue a report with detailed results and, if applicable, opportunities for improvement.

This external advisor develops the appropriate methodology to evaluate both the function of these bodies and the efficiency of the Company's current governance model. The following areas are therefore evaluated:

- (i) composition,
- (ii) function,
- (iii) skills development,
- (iv) fulfillment of duties,
- (v) compliance with internal and external standards, relationship with other bodies at the Company; and
- (vi) monitoring implementation of improvement opportunities that may have been previously identified.

7.1 Main characteristics of management bodies and audit committee

As an external consultant, and based on experience in other international companies, a proprietary corporate governance assessment methodology was developed, based on a framework of indicators defined for this purpose (ad-hoc) referring to the specific characteristics of the evaluated Group. These indicators were defined taking into account both the company's internal regulations, as well as recommendations issued by international and local corporate governance organizations, as well as the relevant regulatory agencies.

Each of the management bodies included in the scope of the evaluation has published its own table of indicators that cover dimensions such as its composition, operation, fulfillment of functions and relationship with other bodies of the Group. Additionally, the correct implementation of the governance model defined for the Group is also analyzed, verifying that each corporate level fulfills the role and extent of the decisions defined in the company's governance system. Finally, implementation of the improvement areas defined in previous years is reviewed.

The evaluation process starts with self-assessment questionnaires prepared by the external consultant, which the company completes in a preliminary manner. Using the provided answers as a reference, the consultant verifies these responses by analyzing documentation made available by the company: meeting minutes, documentation for the governance and sustainability system, the company's corporate website, among others, evaluating the degree of compliance with each indicator. A list of recommendations is then prepared with suggestions for improving any misalignments (weaknesses) identified, if applicable.

Given that these evaluations are annual reviews, the Company's indicator map is regularly updated and optimized to include new trends and best practices.

Consolidating the Company's commitment to the best corporate governance practices, the external advisor also evaluates the performance of the Board of Directors in monitoring future trends in corporate governance.

c. rules for identifying and managing conflicts of interest

Pursuant to the Brazilian Corporations Act, persons that maintain a conflicting interest with the Company may not be elected as a manager, unless a waiver is issued at an Annual General Meeting. The Brazilian Corporations Act prohibits managers from intervening in any corporate transaction in which they maintain an interest conflicting with that of the Company, as well as in resolutions made by other managers in this regard. Managers must inform the Company of the impediment in question and record, in the minutes of the meeting of the Board of Directors or the Executive Board, the nature and extent of their interest.

The Company has a Governance and Sustainability System in place, which brings together standards and principles that govern the Group's organization, operations and relations in order to be aligned with best governance practices, based on the three pillars of greatest interest to the investor community: Environmental, Social and Governance (ESG).

Within this scope, the Company has implemented, in addition to a Code of Ethics, a Procedure for Conflicts of Interest and Operations related to Officers and those professionals that are directly dependent on the Board of Directors in line with the Code of Ethics, establishing guidelines that must be observed in the conduct of its professionals in situations that may be characterized as actual, potential or perceived conflicts of interest.

7.1 Main characteristics of management bodies and audit committee

The nature of the Procedure is preventive and establishes a duty on the part of Professionals and representatives of the Company to avoid personal and/or third party interests, whether direct and/or indirect, external activities, relationships, investments, commitments and influences not concerning the interests of the Company, which actually or potentially may conflict with the interests of the Company and impair the effectiveness, efficiency, transparency, integrity and credibility of its acts. The Procedure also establishes situations that generate a conflict of interest and are not accepted. Additionally, it requires that all Professionals disclose in writing, as soon as possible, through means of a notification addressed to their hierarchical superior, potential conflicts of interest, which, in turn, forward such communication to the Compliance Superintendent.

It is important to note that the Board of Directors' Internal Regulations determine that, in addition to the need for compliance with the Code of Ethics and integrity policies on the part of directors, they must abstain from voting if they maintain an actual or potential conflict of interest or that is linked to the Related Party, the predominant activities of which imply the existence, whether actual or potential, of a conflict of interest with a certain matter to be examined by the Board.

The Company does not accept any of the situations of conflict of interest expressly mentioned in its Code of Ethics and in the Procedure. If such situations are identified, the non-compliance in question must be remedied. Furthermore, employees involved in the violation will be subject to disciplinary measures that may culminate in termination of employment contract. Disciplinary measures may be taken without prejudice to the civil and/or criminal consequences of the violation in question.

In order to identify situations of potential conflict, if the Employee does not declare any situation in advance, the Company maintain an independent and anonymous ethics hotline, under the management of the Office of the Compliance Superintendent. Additionally, within the Company's Administrative bodies, any member, if aware, may declare/report the existence of a conflict of interest involving other members. In such cases, the non-voluntary manifestation of the member involved in the conflict of interest may be considered a violation of the Code of Ethics.

Assessments of situations involving potential conflicts of interest are carried out by the Office of the Compliance Superintendent and Ethics Committee.

Furthermore, the Company's Related Party Transactions Policy, the details of which are included in item 16.1 of this Reference Form, also seeks to ensure that all decisions or recommendations that may confer a private benefit upon any of its shareholders, members of the Board of Directors and Committees, their family members, investees or related persons are made with total transparency, providing that such parties express their conflict of interest at the annual general meeting of shareholders, at a meeting of the Board of Directors or Committees, refraining from participating in any voting processes related to the matter. Such a conflict must be included in meeting minutes.

d. per body:

iii. total number of members grouped by other diversity attributes that the issuer deems relevant

Undeclared

7.1 Main characteristics of management bodies and audit committee

- e. if applicable, specific objectives that the issuer has with respect to gender and ethnic diversity or other attributes among the members of its management bodies and its audit committee**

There are currently no objectives in place

- f. role of management bodies in assessing, managing and supervising climate-related risks and opportunities**

Neoenergia's Board of Directors considers climate change to be a priority element, integrating it into established strategies and decision-making processes and, for this reason maintains a Governance and Sustainability System, a large framework of regulations that include environmental policies aligned with the objectives of the Paris Agreement and the United Nations 2030 Agenda for Sustainable Development, constituting a response to environmental challenges such as climate change and loss in biodiversity, while helping to identify and take advantage of opportunities arising from the energy and ecological transition.

Consolidating its commitment to these principles the Company has implemented a Sustainability Committee composed of external members, which is a strategic and permanent advisory body answering to the Board of Directors and plays a facilitating role in integrating ESG aspects into the Company's business strategy.

In performing its activities, the Sustainability Committee is also supported by (i) the Company's Office of the Compliance Superintendent; (ii) the Company's Executive Board of the Vice Chairpersonship for Institutional Regulation and Sustainability; and (iii) the Company's Office of the Sustainability Innovation Superintendent,

which is responsible for coordinating planning and implementation of the climate agenda at Neoenergia.

7.1D Description of the main characteristics of management bodies and the audit committee

Number of members per declared gender identity

| | Female | Male | Non-binary | Other | Prefer not to answer |
|---------------------------------|--------|------|------------|-------|----------------------|
| Executive Board | 3 | 7 | 0 | 0 | 0 |
| Board of Directors - Permanent | 1 | 12 | 0 | 0 | 0 |
| Board of Directors - Alternates | 4 | 6 | 0 | 0 | 0 |
| Audit Committee - Permanent | 0 | 5 | 0 | 0 | 0 |
| Audit Committee - Alternates | 1 | 4 | 0 | 0 | 0 |
| TOTAL = 43 | 9 | 34 | 0 | 0 | 0 |

Number of members by declared ethnicity

| | Asian | White | Black | Multiracial | Indigenous | Other | Prefer not to answer |
|---------------------------------|-------|-------|-------|-------------|------------|-------|----------------------|
| Executive Board | 0 | 9 | 0 | 1 | 0 | 0 | 0 |
| Board of Directors - Permanent | 0 | 12 | 1 | 0 | 0 | 0 | 0 |
| Board of Directors - Alternates | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| Audit Committee - Permanent | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| Audit Committee - Alternates | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| TOTAL = 43 | 0 | 41 | 1 | 1 | 0 | 0 | 0 |

7.2 Information related to the board of directors

7.2. Indicate, specifically in relation to the board of directors:

a. Permanent bodies and committees reporting to the board of directors

Neoenergia has five advisory committees to the Board of Directors: Audit, Financial, Compensation and Succession, Related Parties and, since 2021, Sustainability. Each committee consists of five full members and four alternate members, with the exception of the Related Parties Committee, which is composed of three full members, two of whom are independent and one taken from the market. The members of the Audit and Compensation and Succession committees are directors. The Financial Committee may include members of the Board of Directors or persons they have appointed who meet in accordance with the agendas demanded by the Board. Independent members became part of the committees in 2019, offering increased transparency in operations. The committees, within their scope, are responsible for analysis and recommendations of most of the Board's decisions.

Audit Commission - Oversees the efficiency of the group's internal control and risk management systems, inspects the performance of the internal audit area, which functionally depends on this Committee, guarantees the activity and independence of the external auditor, supervises the process of preparing economic information. The Audit Commission consists of five performance members, three of whom are independent directors, including the President who is also a specialist in finance.

Compensation and Succession Committee - Oversees the activities and decisions on compensation and succession among Neoenergia's officers and other managers, evaluates and recommends concepts behind performance classification for the Board's results and proposes general human resources policies and strategies. The Compensation and Succession Committee comprises five members, including an independent director.

Financial Committee - Offers consultation on matters related to the group's financial operations, evaluating the selection process for financial service providers and the guarantees to be provided by the company, its subsidiaries and affiliates, examining relevant financial issues that require further study and/or detailing their impact, and carrying out studies, analyses, and proposals required by the Board of Directors. The Financial Committee comprises five members, including one independent member. Remaining members are appointed by the Board of Directors.

Related Party Committee - The Committee's three members, two of whom are independent board members and one member taken from the market, advise on matters related to transactions between related parties, verifying and identifying advantages of the transaction for the company and compliance with market conditions.

Sustainability Committee - The Committee is a strategic engagement body responding to the Board of Directors, as well as a facilitator of the integration of ESG-related aspects into Neoenergia's business strategy, supervisor for the sustainability agenda. The Committee reports to the Office of the Compliance Superintendent. The committee is composed of five members, two directors, one of whom is independent. Remaining members are appointed by the Board of Directors.

Executive Board - Responsible for implementing the company's strategic plan. The Executive Board is composed of ten members - including the Chief Executive Officer, who is appointed by the Board of Directors to serve three-year terms, with the possibility of renewal. Board meetings are held weekly or whenever called by any member.

Curricula vitae for all managers are available on the company's website, on the Investor Relations page, under the Corporate Governance section.

b. how the board of directors evaluates the work of the independent auditor, indicating whether the issuer has a policy in place for contracting extra-auditing services

7.2 Information related to the board of directors

together with the independent auditor and, if the issuer discloses the respective policy, locations on the world wide web where the document can be consulted

The Company's Office of the Internal Auditing Superintendent issues a report annually confirming the independence of the External Auditor, presenting it to the Audit Committee, which forwards the report to the Board of Directors.

c. if applicable, channels instituted for critical issues related to ESG and compliance-related and practices brought to the attention of the board of directors

The company has implemented independent ethics hotlines, which comprise its Compliance System and are managed by the Office of the Compliance Superintendent. These hotlines allow for the receiving of complaints involving ESG-related themes.

7.3 Composition and professional experience of management and the audit committee members

Function of the audit committee: Permanent

| | | | | | | | | | | | |
|------|------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|
| Name | Alejandro Román Arroyo | CPF: | 000.000.000-00 | Passport: | XDC012830 | Nationality: | Spain | Profession: | Engineer: | Date of Birth: | 10/27/1971 |
|------|------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|

Professional Experience: Main professional experience during the last 5 years Name and area of activity at the Company: Iberdrola S.A. - SpainSector: Electrical Position: If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Neoenergia S.A. Sector: Electrical Position: Chief Generation OfficerIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Does not apply Indication of all management positions held in other companies or organizations within third sector Held the position of Chief Generation Officer at the following company:- Neoenergia S.A. Served as Chief Executive Officer at the following companies:- Afluente Transmissão de Energia S.A.;- PCH Alto Rio Grande S.A.;- Baguari I Geração de Energia S.A.;- Bahia PCH II;- Bahia PCH III;- Belo Monte Participações S.A.;- Geração CIII S.A.;- Itapebi Geração de Energia S.A.;- Neoenergia Investimentos S.A.;- Neoenergia Operação e Manutenção S.A.- Neoenergia Serviços S.A.;- SE Naranjito S.A.; • Termopernambuco S.A.Served as Chief Executive Officer, Technician, Generation and in People Management area at Geração Céu Azul S.A. Held the position of Member of the Board of Directors at the following companies:- Energética Águas da Pedra;- Companhia Hidrelétrica Teles Pires - CHTP;- Norte Energia S.A.;- Rio PCH I;- Teles Pires Participações Held the position of Permanent Member of the Steering Committee at Consórcio Empreendedor Baixo IguaçuDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 03/16/2020 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
|-----------------|------------------------|

N/A

| | | | | | | | | | | | |
|------|----------------|------|----------------|-----------|--|--------------|--------|-------------|------------------------------|----------------|------------|
| Name | ANA MARIA GATI | CPF: | 102.095.638-00 | Passport: | | Nationality: | Brazil | Profession: | Director consultant, mentor: | Date of Birth: | 12/04/1963 |
|------|----------------|------|----------------|-----------|--|--------------|--------|-------------|------------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years: Gati Consultoria - Shingo Institute affiliate in Brazil, Director Pérola Management Advisor, Advisory Board Member, Activas Metalúrgica Aliança, start up Amachains, Mentor FDCName and area of activity at the Company: Perola - Storage and transport Position: Board Member, ConsultantIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company:: Amachains Amazonia - Logistics Position: Member of the Advisory BoardIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: IBGC - Private Association Position: Member of the Agribusiness Governance Working Group If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Activas - Distribution of plastic resins, Position: Consultant, DirectorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Metalúrgica Aliança - MetalworkingPosition: Consultant, directorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: FDC- school - Educational Institution Position: ConsultantIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNo Indication of all management positions held at other companies or organizations within third sector N/Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 03/30/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|--|----------------|------------|
| Name | ANTONIO CARLOS LOPES | CPF: | 898.205.508-82 | Passport: | | Nationality: | Brazil | Profession: | Undergraduate degree from FMU and Master's of Accounting Science in from | Date of Birth: | 06/25/1958 |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|--|----------------|------------|

Professional Experience: Name and area of activity at the Company: Asscont Assessoria Contábil e Auditoria S/S (41 years)Position: Managing partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Asscont Consultoria e Gestão Ltda.(25 years)Position: Managing partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicable Indication of all management positions held at other companies or organizations within the third sector Managing partner at the companies Asscont Assessoria Contábil e Auditoria S/S (41 years), Asscont Consultoria e Gestão Ltda.(25 years), Technique Search Brasil (14 years) and Automóvel amp; Cia. Ltda. (19 years)Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. N/A

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------------|--|---------------------|---------------------------|--------------------------|
| Audit Committee | 04/19/2024 | Until AUG 2025 | A.C.(Alternate)Elected by Controller | | 04/19/2024 | Yes | 04/20/2020 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | CARLOS HENRIQUE QUADROS CHOQUETA | CPF: | 368.923.598-76 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 04/05/1988 |
|------|----------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: Name and area of activity at the Company: Neoenergia S.A.Sector: Electrical Position: Corporate Development Superintendent 09/2017 to 03/2021. Name and area of activity at the Company: Elektro Redes S.A.Sector: Electrical Position: Executive Manager of Strategic Planning from 04/2017 to 08/2017. Manager of Planning and Financial Analysis from 10/2015 to 03/2017. Specialist in Financial and Strategic Planning from 04/2014 to 09/2015. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic group. Indication of all management positions held at other companies or organizations within the third sector. Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 07/17/2023 | 3 years | Other Officers | Chief Development Officer | 08/23/2023 | Yes | 03/15/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | CRISTIANO FREDERICO RUSCHMANN | CPF: | 140.759.638-10 | Passport: | | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 04/30/1974 |
|------|-------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Bachelor's of Law, University of São Paulo - USP, 1996. Master's of Laws (LL.M. - Magister Legum) at Albert-Ludwigs-Universität in Freiburg, Germany, in November 2005, with a concentration in international tax law, under the guidance of Professor Dr. Wolfgang Kessler. Professional experience during the last 5 years: Name and area of activity at the Company: Brazuna, Ruschmann and Soriano Sociedade de Advogados - BRATAX - Aug/2013 to present Legal Position: Attorney / Founding Partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Not Applicable Indication of all management positions held at other companies or organizations within third sector • Brazuna, Ruschmann and Soriano Sociedade de Advogados - BRATAX - Aug/2013 to present Attorney / Founding Partner - Associação de Pais e Amigos dos Excepcionais de São Paulo (APAE-SP) - Apr/20009 to present Audit Committee or Yacht Clube Paulista (YCP) Apr/2012 to present Audit Committee Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with: (i) issuer administrator; and (ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock; (ii) direct or indirect controller of the issuer; and (iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors Independent | | 08/22/2023 | Yes | 04/12/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------|------|----------------|-----------|-----------|--------------|-------|-------------|------------------------|----------------|------------|
| Name | DANIEL ALCAÍN LÓPEZ | CPF: | 000.000.000-00 | Passport: | AAK153624 | Nationality: | Spain | Profession: | Economist and Attorney | Date of Birth: | 06/08/1973 |
|------|---------------------|------|----------------|-----------|-----------|--------------|-------|-------------|------------------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsName and area of activity at the Company: Iberdrola S.A. - SpainSector: EnergyPosition: Chief Risk Officer - 2018 to present
Position: Vice President of Control 2016 to 2018If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Scottish PowerSector: EnergyPosition: CFO - 2012 to 2015If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Indication of management positions held at other companies or organizations within the third sector Currently holds the position of Chief Risk Officer of Iberdrola. Responsible for the Administration and Control area at Iberdrola Group. Mr. López pursued his professional career mainly in the Iberdrola Group, where he held several positions of great prominence and responsibility, such as the Vice President of Controllershship at Avangrid, the position of CFO at Iberdrola USA and Scottish Power, in addition to the Vice President of Finance and Treasury at Iberdrola Renewables USA. Also developing projects with Neoenergia's Planning and Control Board during the 2014-2015 period. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | DENISIO AUGUSTO LIBERATO DELFINO | CPF: | 043.048.226-40 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 02/02/1979 |
|------|-------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: PREVI - Caixa de Previdência dos Funcionários do Banco do BrasilSetor: Social Security Position: Equity Director at Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI - June 2020 to present If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Banco do BrasilPosition: Executive Manager - August 2015 to May 2020. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. No

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/22/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|--------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | EDUARDO AZEVEDO DO VALLE | CPF: | 598.809.967-04 | Passport: | | Nationality: | Brazil | Profession: | Engineer | Date of Birth: | 05/24/1957 |
|------|--------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Electrical engineer with an undergraduate degree from the Military Institute of Engineering, IME, Rio de Janeiro - UERJ. Chair of the Board of Directors of Aeropart Participações Aeroportuárias S.A. An experienced executive with a solid international career in leadership positions in Fortune 500 companies, family-based companies and startups, a solid strategic vision with complete mastery of the best corporate governance practices, a proven history of innovation and generation of value in the exercise of Executive and Chair positions (CEO), a natural leader with proven significant results in management of service companies in the oil and gas segment. Experience in operations, safety, quality control, logistics, sales and marketing acquired in more than 20 years of services provided to White Martins (Praxair, Inc.) in Brazil, the United States and Canada. Was also a Member of the Audit Committee of Itaú Unibanco Holding S.A. and the Human Resources Committee at White Martins Gases Industriais.

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|--------------------------|
| Audit Committee | 04/19/2024 | Until AUG 2025 | A.C.(Alternate)Elected by Minor.Shareholders | | 04/19/2024 | No | 04/27/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------------|----------------|------------|
| Name | EDUARDO CAPELASTEGUI SAIZ | CPF: | 819.863.865-20 | Passport: | | Nationality: | Spain | Profession: | Business Administrator | Date of Birth: | 03/02/1970 |
|------|---------------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------------|----------------|------------|

Professional Experience: Name and area of activity at the Company: Neoenergia S.A.Sector: EnergyPosition: Director of Planning and Control until July 2022If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerIssuerIndication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|--|---------------|----------------|-----------------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board and Board of Directors | 07/17/2023 | 3 years | Board Member(Permanent) and Chair | | 08/23/2023 | Yes | 04/17/2020 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | EDUARDO VALDES SANCHEZ | CPF: | 055.017.167-39 | Passport: | | Nationality: | Brazil | Profession: | Engineer | Date of Birth: | 09/30/1966 |
|------|------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Name and area of activity at the Company:: Grupo Inovainfo - 2013 to present Retail of Technology Products Position: Founding Partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicable Name and area of activity at the Company: AN2O Participações - 2008 to 2017Position: Managing partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicable Name and area of activity at the Company: Iansã Energia e Participações - 2008 to 2017ElectricalPosition: AdministratorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicable Name and area of activity at the Company: TIM, Telecom Italia - 2009 to 2013TelecommunicationsPosition: Northeast Regional Director If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held in other companies or organizations of the third sector • Inovainfo Group - 2013 to present;Founding Partner- AN2O Participações - 2008 to 2017; Managing Partner- Iansã Energia e Participações - 2008 to 2017;Administrator • TIM, Telecom ItaliaNortheast Regional DirectorDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.DC.(Permanent)Elect ed by Controller | | 04/19/2024 | Yes | 04/12/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------|----------------|------------|
| Name | ERNESTO SHUJI IZUMI | CPF: | 082.723.268-33 | Passport: | | Nationality: | Brazil | Profession: | Administrator | Date of Birth: | 04/07/1966 |
|------|---------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------|----------------|------------|

Professional Experience: Name and area of activity at the Company:: Caixa de Previdência dos Funcionários do Banco do Brasil - 2020-2024 Position: Member of Decision-making Body If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable Name and area of activity at the Company: Banco do Brasil - 1985-2021 Position: Employee If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable Indication of all management positions held in other companies or organizations within the third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with: (i) issuer administrator; and (ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. Not applicable Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock; (ii) direct or indirect controller of the issuer; and (iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Not applicable Provide other information that the issuer deems relevant: Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|----------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.DC.(Permanent)Elect ed by Controller | | 04/19/2024 | Yes | 04/19/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
|-----------------|------------------------|

Name ARMANDO JOSÉ UGARRIZA CAPDEVILA **CPF:** 000.000.000-00 **Passport:** PAF109152 **Nationality:** Spain **Profession:** Economist - Insurance Actuary **Date of Birth:** 08/25/1975

Professional Experience: Main professional experience during the last 5 years
Company Name: Iberdrola S.A. Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Iberdrola S.A. is a multinational operating within the energy sector that executes activities related to electricity services: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil. Company Name: Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Indication of all management positions held or previously held in publicly-held companies: Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 03/13/2025 | 08/25/2025 | Board of Directors (Alternate) | | 03/13/2025 | Yes | 03/13/2025 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|
| Name | FABIANO ROMES MACIEL | CPF: | 679.715.639-49 | Passport: | | Nationality: | Brazil | Profession: | Banker and economist | Date of Birth: | 01/24/1972 |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Retired since 2022If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicableName and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Executive Manager of the ControllershpiIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/22/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name: MÁRCIO ANTÔNIO CHIUMENTO

CPF: 023.095.919-98

Passport: -

Nationality: Brazil

Profession: Banker

Date of Birth: 01/24/1972

Professional Experience:

Professional experience over the last 5 years, highlighting, if applicable, positions and functions held in (i) the issuer and in companies in its economic group; and (ii) companies controlled by a shareholder of the issuer who holds, directly or indirectly, 5% or more of the same class or type of security of the issuer.
Company: Caixa de Previdência dos Funcionários do Banco do Brasil (July/2024 to date)
Position: Director of Participations
Company: Cielo S.A. (May/2024 to date)
Positions: Corporate Governance Committee
Company: Ativos S.A. (December/2023 to date)
Positions: Vice-Chairman of the Board of Directors
Company: BB Previdência
Position: Chairman of the Deliberative Board
Company: Banco do Brasil
Positions: Strategy, Clients and Innovation Head (April/2023 to July/2024), General Ombudsman (April/2022 to April/2023), Executive Manager Channels Directorate (January/2019 to April/2022)

.Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|------------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 09/17/2024 | until 08/21/2025 | Board of Directors (Permanent) | | 09/17/2024 | Yes | 09/17/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|
| Name | FRANCESCO GÁUDIO | CPF: | 128.804.777-00 | Passport: | | Nationality: | Brazil | Profession: | Accountant | Date of Birth: | 11/12/1946 |
|------|------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsCompany Name: Iberdrola Energia do Brasil Ltda. Position: Administrative and Financial DirectorFunctions Inherent to the Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer: (ii) is controlled by a shareholder of the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer. Company Name: Coelba - Companhia de Eletricidade do Estado da Bahia Position: Permanent Member of the Supervisory Board Functions Inherent to the Position: Supervision of the acts of the Company's management bodies, observing the means provided for in the Brazilian Corporations Act and provisions contained in the Articles of IncorporationThe Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a controlling company or minority partner, intermediation and business advice, in Brazil or overseas, including Project finance, import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Company Name: MM III Assessoria e Factoring Comercial Ltda. Position: managing partner Indication of all management positions held or previously held in publicly-held companies: Mesbla Serviços Financeiros S.A. - DiretoriaBanco Dracma S.A. - Executive Board Iberdrola Energia do Brasil - Administrative and Financial Officer Neoenergia S.A. - Alternate Member of the Audit Committee Celpe - Companhia Energética de Pernambuco - Permanent Member of the Audit Committee Coelba - Companhia de Eletricidade do Estado da Bahia - Alternate Member of the Audit Committee Cosern - Companhia Energética do Rio Grande do Norte - Alternate Member of the Audit Committee Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.DC.(Permanent)Elect ed by Controller | | 04/19/2024 | Yes | 04/12/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|-------------|--------------------------|-------------|----------------|------------------|--|---------------------|-------|--------------------|----------|-----------------------|------------|
| Name | DAVID BENAVENT DEL PRADO | CPF: | 717.949.234-54 | Passport: | | Nationality: | Spain | Profession: | Engineer | Date of Birth: | 12/08/1985 |
|-------------|--------------------------|-------------|----------------|------------------|--|---------------------|-------|--------------------|----------|-----------------------|------------|

Professional Experience: Company name and sector of activity: Termopernambuco; Position: President Director If the company is part of: (a) the issuer's economic group or (b) it is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of a same class or type of security as the issuer (a) the economic group of the issuer Company name and sector of activity: Termopernambuco; Position: Head of Thermal Plant; If the company is part of: (a) the issuer's economic group or (b) it is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of a same class or type of security as the issuer (a) the economic group of the issuer; Company name and sector of activity: Iberdrola Energy Project; Position: Project Manager Technical Plant in the USA; If the company is part of: (a) the issuer's economic group or (b) it is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of a same class or type of security as the issuer (a) the economic group of the issuer; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None; ii. any conviction in CVM administrative proceedings and the penalties applied: None; iii. any final and unappealable conviction, at the judicial or administrative level, which has suspended or disqualified him from carrying out a professional or commercial activity any: None; Have a marital, stable union or kinship relationship up to the second degree with: (i) administrator of the issuer; and (ii) concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer.No; Has and/or had (in the last 3 fiscal years) relationships of subordination, provision of services or control maintained between administrators of the issuer and: (i) company controlled, directly or indirectly, by the issuer, with the exception of those in which the issuer holds, directly or indirectly, the entire share capital; (ii) direct or indirect controller of the issuer; and (iii) if relevant, supplier, customer, debtor or creditor of the issuer, its controlled company or controlling companies or controlled companies of any of these people. Yes, as stated above; Provide other information that the issuer deems relevant; Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|------------------|------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 02/17/2025 | until 08/26/2026 | Other Officers | Executive Director Commercial | 02/17/2025 | Yes | 02/17/2025 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|
| Name | GIANCARLO VASSÃO DE SOUZA | CPF: | 178.207.148-24 | Passport: | | Nationality: | Brazil | Profession: | Electrical Engineer | Date of Birth: | 10/31/1975 |
|------|---------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Avangrid Service CompanyPosition: COOIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company.: Elektro - Sector: EnergyPosition: Chief Executive OfficerIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issueryes Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant.

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 07/17/2023 | 3 years | Other Directors | Chief Network Officer | 08/23/2023 | Yes | 06/15/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------------|------|----------------|-----------|--|--------------|--------|-------------|---|----------------|------------|
| Name | GLAUCIA JANICE NITSHE | CPF: | 629.348.210-72 | Passport: | | Nationality: | Brazil | Profession: | Undergraduate degree in accounting sciences | Date of Birth: | 07/09/1974 |
|------|-----------------------|------|----------------|-----------|--|--------------|--------|-------------|---|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsCompany Name: Iberdrola Construção e Serviços Ltda. Position: DirectorThe Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer: (ii) is controlled by a shareholder of the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer. Company Name: Neoenergia S.A. Position: Permanent Member of the Audit Committee. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: N/A Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|---------------------------------------|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.C.(Alternate) Elected by Controller | | 04/19/2024 | Yes | 04/12/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name

JESÚS MARTINEZ PEREZ

CPF:

000.000.000-00

Passport:

AAI830233

Nationality:

Spain

Profession:

Economist

Date of Birth:

08/05/1959

Professional Experience:

Main professional experience during the last 5 yearsName and area of activity at the Company:: Iberdrola S.A. - SpainSector: Electrical Position: Director of Financing and Treasury of Iberdrola S.A.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Neoenergia S.A.Sector: Electrical Position: Chair of the Financial CommitteeIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|
| Name | JOÃO GUILHERME LAMENZA | CPF: | 835.606.707-30 | Passport: | | Nationality: | Brazil | Profession: | Accountant | Date of Birth: | 08/05/1959 |
|------|------------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsCompany Name: Ampla Serviços e Assessoria Contábil Position: Managing PartnerFunctions Inherent to Position: Accountant, Accounting, Administrative and Financial Officer.The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: N/A. Indication of all management positions held or previously held in publicly-held companies: -Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.DC.(Permanent)Elect ed by Controller | | 04/19/2024 | Yes | 04/12/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|
| Name | JOSÉ ANTONIO LAMENZA | CPF: | 708.961.787-49 | Passport: | | Nationality: | Brazil | Profession: | Accountant | Date of Birth: | 05/24/1961 |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsCompany Name: Ampla Serviços e Ampla Auditores - 1981 to present Position: Partner / OfficerIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable. Indication of all management positions held or previously held in publicly-held companies: Not applicable.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------------|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.C.(Alternate)Elected by Controller | | 04/19/2024 | Yes | 04/12/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------------|------|----------------|-----------|----------|--------------|-------|-------------|--|----------------|------------|
| Name | José Ignacio Sánchez Galán | CPF: | 000.000.000-00 | Passport: | AAK84384 | Nationality: | Spain | Profession: | Undergraduate degree in Industrial Engineering and Business Administration | Date of Birth: | 09/30/1950 |
|------|----------------------------|------|----------------|-----------|----------|--------------|-------|-------------|--|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Chair of the Board of Directors and Managing Director at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Indication of management positions held at other companies or organizations within the third sector Chair of the Board of Directors at Iberdrola S.A. and Chair of the Board at several companies within Iberdrola Group in different countries.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|---------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Chair of the Board of Directors | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-------------------|----------------|------------|
| Name | JOSÉ SAINZ ARMADA | CPF: | 000.000.000-00 | Passport: | AAE895992 | Nationality: | Spain | Profession: | Law and Directors | Date of Birth: | 11/03/1959 |
|------|-------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities of the issuer Indication of management positions held at other companies or organizations within the third sector Director at several companies within Iberdrola Group in different countries.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | JULIANO PANSANATO DE SOUZA | CPF: | 312.816.768-02 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 12/03/1983 |
|------|----------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: Name and area of activity at the Company: Neoenergia S.A. - Electric Sector Position: Deputy Director Network Control: 2021-2022Name and area of activity at the Company:: Neoenergia S.A. - Electric Sector Position: Network Planning and Control Superintendent: 2017 to 2021Name and area of activity at the Company: Elektro Redes S.A.Position: Executive Controller Manager 2016-2017If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) Indication of all management positions held at other companies or organizations within third sector Deputy Director of Network Control (Grupo Neoenergia)Indication of all management positions held at other companies or organizations within third sector Member of the Board of Directors at Instituto Neoenergia (Nonprofit institution)Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. No

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 07/17/2023 | 3 years | Other Officers | Executive Director of Asset Control and Planning | 08/22/2023 | Yes | 07/15/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

NameJUSTO GARZÓN ORTEGA

CPF:062.192.407-58

Passport:

Nationality:Spain

Profession:Undergraduate degree in Law

Date of Birth:10/25/1965

Professional Experience:

Professional experience during the last 5 years:Name and area of activity at the Company: Ibedrola S.A.Position: Director of Legal Services Corporate Governance Subsidiaries and Compliance at Ibedrola S.A.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuerIndication of all management positions held in other companies or organizations of the third sector Ibedrola S.A. is an multinational energy company that carried out activities related to the provision of electricity: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, acts as controller at the issuerProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | LARA CRISTINA RIBEIRO PIAU MARQUES | CPF: | 554.012.011-68 | Passport: | | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 09/09/1971 |
|------|---------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Company Name: Neoenergia S.A. Position: Legal Executive Officer - January 2010 to present. Functions Inherent to Position: (i) direct and conduct legal defense at Neoenergia Group companies, legal advising of businesses and operations to avoid any legal risk in the development of their activities; planning, organization, management and control of advisory, litigation and administrative activities in all areas of law, aiming at the preservation of their interests in or out of court, as well as the proper application of legislation, contributing to the development and expansion of the business and safeguarding the interests and rights of the Company and its subsidiaries (ii) implement and update the Corporate Governance System at the Neoenergia as established by the Board of Directors. The Company's Main Activity in which such experiences occurred, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a controlling company or minority partner, intermediation and business advice, in Brazil or overseas, including Project finance, import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Company Name: Tim Brasil / TIM Part. /TIM Celular and TIM NordestePosition: Chief Legal Officer - April 2003 to December 2009. Functions Inherent to Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Mobile TelephonyIndication of all management positions held or previously held in publicly-held companies: Held the position of Permanent Member of the Board of Directors of the following companies: - FE Participações; • Neoenergia Renováveis S.A. (former Brazilian Wind Force);- Força Eólica do Brasil 1;- Neoenergia Operação e Manutenção S.A.; • Neoenergia Serviços. He held the position of Alternate Member of the Board of Directors of the following companies:- Afluente Transmissão de Energia S.A. • PCH Alto do Rio Grande S.A.; • Baguari I Geração de Energia S.A.; • Bahia PCH II; • Bahia PCH III; • Belo Monte Participações; • Celpe - Companhia Energética de Pernambuco; • Coelba - Companhia de Eletricidade do Estado da Bahia; • Cosern - Companhia Energética do Rio Grande do Norte; • Geração CIII S.A.; • Geração Céu Azul; • Itapebi Geração de Energia S.A.; • NC Energia S.A.; • Neoenergia Investimentos S.A.; • SE Narandiba S.A.; • Termopernambuco S.A. Held the positions of:- Legal Head - Tim Nordeste Participações S/A and Tim Celular S/A; - October 1998 to March 2002.- Legal Director -TIM Brasil/ TIM Part/ TIM Celular and TIM Nordeste - April 2003 to December 2009.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 07/17/2023 | 3 years | Other Officers | Executive Legal Director | 08/23/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|--------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | LEONARDO PIMENTA GADELHA | CPF: | 025.987.667-41 | Passport: | | Nationality: | Brazil | Profession: | Engineer | Date of Birth: | 04/01/1974 |
|------|--------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Name and area of activity at the Company: Oceana Offshore (CBO Group) - Oil and Gas 2016-2019 Position: Chief Financial Officer and RIS Officer, If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company:: Tupy - Industrial 2013-2015Position: Vice President of Finance and RIS DirectorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNo Indication of all management positions held at other companies or organizations within third sector N/Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. N Provide other information that the issuer deems relevant. N/A

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|----------------------------|--|---------------------|---------------------------|--------------------------|
| Executive Board | 07/17/2023 | 3 years | Investor Relations Officer | | 08/23/2023 | Yes | 02/14/2019 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|
| Name | MANUEL JEREMIAS LEITE CALDAS | CPF: | 535.866.207-30 | Passport: | | Nationality: | Brazil | Profession: | Electrical Engineer | Date of Birth: | 01/08/1955 |
|------|------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Alto CapitalPosition: Financial Advisor and Analyst If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicableName and area of activity at the Company: Fertilizers HERINGERPosition: Member of the Audit Committee Member If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer It does not apply Indication of all management positions held in other companies or organizations in the third sector Today no Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. No Provide other information that the issuer deems relevant. 2016 - 2021 Member of the Audit Committee at Heringer 2018Member of the Audit Committee at CemigMember of the Audit Committee at CESP 2017Member of the Audit Committee at Prumo 2017Member of the Audit Committee at General Shopping 2017/2018Member of the Audit Committee at Algar Telecom2015 - 2016 Member of the Investigation Committee - EletrobrásEllen Gracie, Durval Soledade, Manuel Jeremias L. CaldasMember of Eneva's Audit Committee - 09/2015 -2016-2017

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--|--|---------------------|---------------------------|--------------------------|
| Supervisory Board | 04/19/2024 | Until AUG 2025 | A.DC.(Permanent)Elect ed by Minor.Shareholders | | 04/19/2024 | Yes | 04/25/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------|------|----------------|-----------|--|--------------|--------|-------------|-----------------------------|----------------|------------|
| Name | MÁRCIO DE SOUZA | CPF: | 844.274.347-20 | Passport: | | Nationality: | Brazil | Profession: | Undergraduate degree in Law | Date of Birth: | 05/06/1966 |
|------|-----------------|------|----------------|-----------|--|--------------|--------|-------------|-----------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: PREVI - Caixa de Previdência dos Funcionários do Banco do BrasilSetor: Social Security Position: Management Director at Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI - June 2018 to presentIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuerName and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVPosition: Executive Manager - August 2012 to May 2020. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. No

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/22/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | |
|--------------------------|---|-----------|--------------|--------|-------------|----------|----------------|------------|
| Name | MARIA FERNANDA DA ROSA CPF: 014.028.077-40 | Passport: | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 12/21/1970 |
| Professional Experience: | Professional experience during the last 5 years:Trench Rossi Watanabe - 1996 to present, became a partner in 2006. Has led the tax area at the Rio de Janeiro office since then. Acting in the Energy, Mining and Infrastructure sectors, with an emphasis on the oil, gas and renewable industries and has extensive experience in international taxation, mergers and acquisitions, tax planning and indirect taxation. In recent years, Maria Fernanda has advised Brazilian and international clients in the structuring of solar and wind energy generation projects, conservation, recovery and rehabilitation of degraded areas, involving the development of carbon credits, and biofuel production. Recognized as a significant leader in the tax area and in the energy industry by renowned publications such as "Chambers & Partners", "International Tax Review" and "Legal 500". Maria Fernanda is part of a discussion group on the Tax Reform of Consumption Taxation organized by the Tax Studies Center - NEF at Fundação Getúlio Vargas and has contributed to the improvement of the Hydrogen regulatory framework with the Brazilian Hydrogen Association (ABH2). Name and area of activity at the Company: Trench Rossi Watanabe - 1996 to present. Legal Position: Attorney / Partner. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable Indication of all management positions held in other companies or organizations within the third sector: N/A Description of any of the following events that have occurred during the last 5 years: N/A Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer: No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities: Trench, Rossi and Watanabe, the firm of which I am one of the partners, provides services on demand and on a periodic basis to Neoenergia. Provide other information that the issuer deems relevant: N/A | | | | | | | |

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 05/29/2024 | 08/25/2025 | Board of Directors Independent | | 05/29/2024 | No | 05/29/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | MARINA FREITAS GONÇALVES DE ARAÚJO GROSSI | CPF: | 184.111.001-97 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 12/07/1958 |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Trench Rossi Watanabe - 1996 to present, became a partner in 2006. Has led the tax area at the Rio de Janeiro office since then. Acting in the Energy, Mining and Infrastructure sectors, with an emphasis on the oil, gas and renewable industries and has extensive experience in international taxation, mergers and acquisitions, tax planning and indirect taxation. In recent years, Maria Fernanda has advised Brazilian and international clients in the structuring of solar and wind energy generation projects, conservation, recovery and rehabilitation of degraded areas, involving the development of carbon credits, and biofuel production. Recognized as a significant leader in the tax area and in the energy industry by renowned publications such as "Chambers & Partners", "International Tax Review" and "Legal 500". Maria Fernanda is part of a discussion group on the Tax Reform of Consumption Taxation organized by the Tax Studies Center - NEF at Fundação Getúlio Vargas and has contributed to the improvement of the Hydrogen regulatory framework with the Brazilian Hydrogen Association (ABH2). Name and area of activity at the Company: Trench Rossi Watanabe - 1996 to present. Legal Position: Attorney / Partner. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable Indication of all management positions held in other companies or organizations within the third sector: N/A Description of any of the following events that have occurred during the last 5 years: N/A Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer: No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities: Trench, Rossi and Watanabe, the firm of which I am one of the partners, provides services on demand and on a periodic basis to Neoenergia. Provide other information that the issuer deems relevant: N/A

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors Independent | | 08/22/2023 | No | 02/17/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------|----------------|------------|
| Name | MARIO JOSE RUIZ-TAGLE LARRAIN | CPF: | 058.458.437-74 | Passport: | | Nationality: | Spain | Profession: | Company Director | Date of Birth: | 07/08/1965 |
|------|-------------------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Neoenergia S.A.Sector: EnergyPosition: Member of the Board of DirectorsIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupName and area of activity at the Company:: Iberdrola S.A.Sector: EnergyPosition: Corporate Officer in Brazil of the Iberdrola GroupIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer(a) the issuer's economic groupIndication of all management positions held in other companies or organizations in the third sector • Holds the position of Chief Executive Officer at Neoenergia S.A. and Member of the Board at Instituto Iberdrola.- Has held the position of member of the Board of Directors in the following companies:- Sociedad Iberoamericana de Energia - IBENER S.A.- Empresa Eléctrica Lican S.A. • Empresa de Águas de los Lagos - ESSAL • Coelba - Companhia de Eletricidade do Estado da Bahia; • Afluente Geração de Energia S.A. (Vice-President);- Afluente Transmissão de Energia S.A. (Vice-President);- Alto do Rio Grande S.A. SHP (Vice-President);- Baguari I Geração de Energia S.A. (Vice President);- Bahia PCH I S.A. (Vice President);- Bahia PCH II (Vice President);- Bahia PCH III (Vice President);- Belo Monte Participações S.A. (Vice-President);- Geração CIII S.A. (Vice-President);- Céu Azul Generation (Vice-President);- Goiás Sul Geração de Energia S.A.(Vice-President); • Itapebi Geração de Energia S.A. (Vice President); • NC Energia S.A. (Vice President);- Neoenergia Investimentos S.A. (Vice President);- SE Narandiba S.A. (Vice-President);- Termopernambuco S.A. (Vice President); • ElektroDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None. any conviction under administrative proceedings at CVM and penalties applied: None. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--|-------------------|------------|
| Name | MIGUEL GALLARDO CORRALES | CPF: | 000.000.000-00 | Passport: | AAF266493 | Nationality: | Spain | Profession: | Bachelor's of Business Administration and Management | Date of Birth: | 18/04/1981 |
|------|-----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--|-------------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Identification of potential mergers, acquisitions, divestitures and strategic alliances and partnership opportunities. Execution of the contract, financial analysis and valuation of target companies. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupName and area of activity at the Company: NEOENERGIA S.A.Position: Alternate Member of the Audit CommissionIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, employee of issuer's direct controllerProvide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|------------------------|------------------|----------------|-----------------------------------|---|------------------------|------------------------------|-----------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/22/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|--------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|
| Name | MÔNICA GRAU DOMENE | CPF: | 000.000.000-00 | Passport: | PAH671806 | Nationality: | Spain | Profession: | Economist | Date of Birth: | 05/12/1975 |
|------|--------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: i-DE Redes Eléctricas Inteligentes, S.A.U. - Iberdrola Group Energy sector - electricity distributionPosition: Director of Global Network Business Controllf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Energy sector Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities of the issuer Indication of management positions held at other companies or organizations within the third sector Member of the Audit and Compliance Committee and the Board of Directors at Scottish Power Energy Networks Holdings Limited since November 2020Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. No

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 03/30/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------------|------|----------------|-----------|------------|--------------|-------|-------------|--|----------------|------------|
| Name | Pedro Azagra Blazquez | CPF: | 000.000.000-00 | Passport: | PAE 992457 | Nationality: | Spain | Profession: | Graduated in Law and Business Administration | Date of Birth: | 07/15/1968 |
|------|-----------------------|------|----------------|-----------|------------|--------------|-------|-------------|--|----------------|------------|

Professional Experience: Name and area of activity at the Company: Iberdrola S.A.Position: Corporate Development Officer at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities of the issuer Indication of management positions held at other companies or organizations within the third sector Member of the Board of Directors at Neoenergia and director of several companies of the Iberdrola Group in several different countries Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as mentioned above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|----------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 04/12/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|--------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------|----------------|------------|
| Name | ROSSANA ISABEL SADIR PRIETO | CPF: | 106.823.528-45 | Passport: | | Nationality: | Brazil | Profession: | Administrator | Date of Birth: | 04/03/1970 |
|------|--------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------|----------------|------------|

Professional Experience:

Name and area of activity at the Company: Amway Brasi
Position: Managing Director
If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable
Name and area of activity at the Company: Elettromec, Insider, Keune, Obramax, Rentcars
Position: Consulting Director
If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable
Name and area of activity at the Company: Furnas, Spac Crescera, Grupo Ta-Ta
Position: Member of the Board of Directors
Indication of all management positions held in other companies or organizations within the third sector Not applicable
Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: No
ii. any conviction under administrative proceedings at CVM and penalties applied: No
iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: No
Maintains a marital relationship, common-law marriage or kinship up to the second degree with:
(i) issuer administrator; and
(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer.
Not applicable
Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and:
(i) (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;
(ii) direct or indirect controller of the issuer; and
(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities.
Not applicable
Provide other information that the issuer deems relevant:
Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|--------------------|--------------------------------------|--|---------------------|---------------------------|----------------------------|
| Audit Committee | 04/19/2024 | Up until AGOE 2025 | A.C.(Alternate)Elected by Controller | | 04/19/2024 | Yes | 04/19/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------------|------|----------------|-----------|--|--------------|-------|-------------|----------|----------------|------------|
| Name | SANTIAGO MARTINEZ GARRIDO | CPF: | 059.728.467-99 | Passport: | | Nationality: | Spain | Profession: | Attorney | Date of Birth: | 11/13/1967 |
|------|---------------------------|------|----------------|-----------|--|--------------|-------|-------------|----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Director of Legal Services at IBERDROLA S.A.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Indication of management positions held at other companies or organizations within the third sector Member of the Board of Directors at Neoenergia. Mr. Martinez Garrido was a director at Elektro Eletricidade e Servios and several companies within the Iberdrola Group in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|----------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Permanent) | | 08/22/2023 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|--------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|
| Name | SOLANGE MARIA PINTO RIBEIRO | CPF: | 304.753.094-72 | Passport: | | Nationality: | Brazil | Profession: | Electrical Engineer | Date of Birth: | 11/18/1961 |
|------|--------------------------------|------|----------------|-----------|--|--------------|--------|-------------|---------------------|----------------|------------|

Professional Experience: Company Name: Neoenergia S.A. Position: Chief Executive Officer (Sep/01/2012 to Aug/23/2017)Functions Inherent to Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a controlling company or minority partner, intermediation and business advice, in Brazil or overseas, importing of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Indication of all management positions held or previously held in publicly-held companies: Ms. Pinto Moreira previously held the position of Permanent Member of the Board of Directors at the following companies:- Celpe - Companhia Energética de Pernambuco; • Coelba - Companhia de Eletricidade do Estado da Bahia; • Cosern - Companhia Energética do Rio Grande do Norte; • Afluente Transmissão de Energia S.A.;- PCH Alto Rio Grande S.A.;- Baguari I Geração de Energia S.A.;- Bahia PCH II;- Bahia PCH III;- Belo Monte Participações S.A.;- FE Participações;- Neoenergia Renováveis S.A. (former Brazilian Wind Power) (President);- Força Eólica do Brasil 1 (President);- Força Eólica do Brasil 2;- Geração CIII;- Geração Céu Azul;- Itapebi Geração de Energia S.A.;- NC Energia S.A.;- Neoenergia Investimentos S.A.;- Neoenergia Oamp;M;- Neoenergia Serviços;- Potiguar Sul;- SE Narandiba S.A.; • Termopernambuco S.A. Previously held the positions of:- CEO - Neoenergia S.A. (Sep/01/2012 to Aug/23/2017);- Vice President of Regulatory Affairs and Energy Commercialization, Director of Regulatory Affairs - Eletropaulo Metropolitana S/A (Mar/2000 to May/2004);- Chair of the Audit Committee at FACHESF and Deputy of the Financial Board - CHESF (Jan/1984 to Feb/1998). Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|----------------|------------------------|--|---------------------|---------------------------|----------------------------|
| Board of Directors | 07/17/2023 | 3 years | Other Officers | Vice-Chair | 08/23/2023 | Yes | 04/29/2004 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|---------------------|----------------|------------|
| Name | TOMAS ENRIQUE GUIJARRO ROJAS | CPF: | 000.000.000-00 | Passport: | AAG630569 | Nationality: | Spain | Profession: | Industrial Engineer | Date of Birth: | 27/05/1971 |
|------|------------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|---------------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsName and area of activity at the Company: Iberdrola S.A. - SpainSector: EnergyPosition: Transmission Business Development Director - July/17 to presentName and area of activity at the Company: Iberdrola S.A. - MexicoSector: EnergyPosition: Director of Liberalized Business - July/14 to Jan/2017Director of Promotion and Services - June/2011 to June/2014Director of Business Development of Latin America - August/05 to May/11If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Indication of management positions held at other companies or organizations within the third sector - SpainDirector of Transmission Business Development - July/17 to presentIberdrola S.A. - MexicoDirector of Liberalized Business - July/14 to Jan/2017Director of Promotion and Services - June/2011 to June/2014Director of Business Development for Latin America - August/05 to May/11Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Initial mandate start date |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|----------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/22/2019 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|
| Name | WILSA FIGUEREIDO | CPF: | 457.398.546-87 | Passport: | | Nationality: | Brazil | Profession: | Banker and economist | Date of Birth: | 01/08/1963 |
|------|------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Retired since 2017If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicableName and area of activity at the Company: Not applicablePosition: Not applicableIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not

Administrative Bodies:

| Administrative Body | Election Date | Mandate period | Elective position held | Description of other position/function | Date of investiture | Elected by the controller | Start of initial mandate |
|---------------------|---------------|----------------|--------------------------------|--|---------------------|---------------------------|--------------------------|
| Board of Directors | 04/27/2023 | 2 years | Board of Directors (Alternate) | | 08/22/2023 | Yes | 08/22/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

7.4 Composition of committees

| | | | | | | | | | | | |
|------|----------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|
| Name | ANA MARIA GATI | CPF: | 102.095.638-00 | Passport: | | Nationality: | Brazil | Profession: | Director, consultant | Date of Birth: | 12/04/1963 |
|------|----------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years: Gati Consultoria - Shingo Institute affiliate in Brazil, Director Pérola, Advisory Board Member, Activas, Metalúrgica Aliança, start up Amachains, Mentor FDCName and area of activity at the Company: Perola - Storage and transport Position: Board Member, ConsultantIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company:: Amachains Amazonia - Logistics Position: Member of the Advisory BoardIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: IBGC - Private Association Position: Member of the Agribusiness Governance Working Group If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Activas - Distribution of plastic resins, Position: Consultant, DirectorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Metalúrgica Aliança - MetalworkingPosition: Consultant, directorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: FDC- school - Educational Institution Position: ConsultantIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNo Indication of all management positions held at other companies or organizations within third sector N/Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Alternate) | 01/09/2023 | N/A | | Sustainability Committee | 17/07/2023 | Yes | 01/09/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

N/A

| | | | | | | | | | | | |
|------|-------------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|
| Name | ÂNGELA APARECIDA SEIXAS | CPF: | 011.500.868-31 | Passport: | | Nationality: | Brazil | Occupation: | Accountant | Date of Birth: | 12/01/1960 |
|------|-------------------------|------|----------------|-----------|--|--------------|--------|-------------|------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: BCP S.A., BSE S.A., Duke Energy International Geração Paranapanema S.A., PRODESP S.A., Cellcom S.A. Position: DirectorIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicable Name and area of activity at the Company: Telemig S.A. and IBGCPosition: Member of the Audit Committee Member If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not Applicable Indication of all management positions held in other companies or organizations within the third sector Board Member - BCP S.A., BSE S.A., Duke Energy International Geração Paranapanema S.A., PRODESP S.A., Cellcom S.A. Board Member - Telemig S.A. and IBGC.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. N/A

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 09/27/2021 | N/A | Related Party Committee | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

NameArmando Ugarriza Capdevila

CPF:000.000.000-00

Passport:PAF109152

Nationality:Spain

Occupation:Economist – Insurance Actuary

Date of Birth:08/25/1975

Professional Experience:

Main professional experience during the last 5 yearsCompany Name: Iberdrola S.A.Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Iberdrola S.A. is a multinational operating within the energy sector that executes activities related to electricity services: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil. Company Name: Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Indication of all management positions held or previously held in publicly-held companies: Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Remuneration Committee | | Committee Member (Permanent) | 03/13/2025 | N/A | | | 03/13/2025 | Yes | 03/13/2025 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name

CARLA KLING HENAUT

CPF:

069.902.387-47

Passport:

Nationality:

Brazil

Occupation:

Attorney

Date of Birth:

06/18/1977

Professional Experience:

Professional experience during the last 5 years:Name and area of activity at the Company: PREVI - Caixa de Previdência dos Funcionários do Banco do BrasilSetor: Social Security
Position: Corporate Governance Manager at Caixa de Previdência dos Funcionários do Banco do Brasil - PREVISIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuerName and area of activity at the Company: Position: If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not aplicable.

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Alternate) | 04/12/2021 | N/A | Sustainability Committee | | 04/12/2021 | Yes | 04/12/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|---|----------------|------------|
| Name | CAROLINE GUARNIERI DE PAULA DO NASCIMENTO | CPF: | 087.850.037-51 | Passport: | | Nationality: | Brazil | Profession: | Undergraduate degree in Project Management and Information Technology | Date of Birth: | 12/19/1980 |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|---|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsName and area of activity at the Company:: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVISector: Social Security Position: Core Manager and senior analystIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNo Indication of all management positions held at other companies or organizations within third sector N/Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Remuneration Committee | | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | CRISTIANO FREDERICO RUSCHMANN | CPF: | 140.759.638-10 | Passport: | | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 04/30/1974 |
|------|-------------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Bachelor of Laws, University of São Paulo - USP, 1996. Master's of Laws (LL.M. - Magister Legum) at Albert-Ludwigs-Universität in Freiburg, Germany, in November 2005, with a concentration in international tax law, under the guidance of Professor Dr. Wolfgang Kessler. Professional experience during the last 5 years: Name and area of activity at the Company: Brazuna, Ruschmann and Soriano Sociedade de Advogados - BRATAX - Aug/2013 to present Legal Position: Attorney / Founding Partner If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Not Applicable Indication of all management positions held at other companies or organizations within third sector • Brazuna, Ruschmann and Soriano Sociedade de Advogados - BRATAX - Aug/2013 to present Attorney / Founding Partner - Associação de Pais e Amigos dos Excepcionais de São Paulo (APAE-SP) - Apr/20009 to present Audit Committee or - Yacht Clube Paulista (YCP) Apr/2012 to present Audit Committee Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with: (i) issuer administrator; and (ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock; (ii) direct or indirect controller of the issuer; and (iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. No Provide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|--|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Permanent) | 06/15/2020 | N/A | | | 06/15/2020 | No | 06/15/2020 |
| Audit Committees | Statutory Audit Committee adhering to CVM Resolution No. 23/21 | Committee Chair | 05/29/2024 | N/A | | | 05/29/2024 | No | 05/29/2024 |
| Other Committees | | Committee Chair | 05/29/2024 | N/A | Related Parties Committee | | 05/29/2024 | No | 05/29/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------------|----------------|------------|
| Name | DANIEL ALCAÍN LÓPEZ | CPF: | 000.000.000-00 | Passport: | | Nationality: | Spain | Profession: | Economist and Attorney | Date of Birth: | 06/08/1973 |
|------|---------------------|------|----------------|-----------|--|--------------|-------|-------------|------------------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsName and area of activity at the Company: Iberdrola S.A. - SpainSector: EnergyPosition: Chief Risk Officer - 2018 to present
Position: Vice President of Control 2016 to 2018If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Scottish PowerSector: EnergyPosition: CFO - 2012 to 2015If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer
Indication of management positions held at other companies or organizations within the third sector Currently holds the position of Chief Risk Officer of Iberdrola. Responsible for the Administration and Control area at Iberdrola Group. Mr. López pursued his professional career mainly in the Iberdrola Group, where he held several positions of great prominence and responsibility, such as the Vice President of Controllershship at Avangrid, the position of CFO at Iberdrola USA and Scottish Power, in addition to the Vice President of Finance and Treasury at Iberdrola Renewables USA. Also developing projects with Neoenergia's Planning and Control Board during the 2014-2015 period. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|------------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Audit Committees | Audit Committees | Committee Member (Permanent) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name

DAVID JOSÉ MESONERO
MOLINA

CPF:

000.000.000-00

Passport:

AAJ326627

Nationality:

Spain

Profession:

Business

Date of Birth:

10/16/1980

Professional Experience:

Name and area of activity at the Company:Iberdrola Renovables Energía, S.A.U.Position: Executive Director of the Board of Directors If the company is part of: (a) the economic group of the issuer or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer(a) the issuer's economic group Name and area of activity at the Company:Iberdrola, S.A.Position: Deputy Director of the Corporate Development Division If the company is part of: (a) the economic group of the issuer or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the economic group of the issuer Indication of all management positions held in other companies or organizations in the third sector Not applicableDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction:conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Effective) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | DENISIO AUGUSTO LIBERATO DELFINO | CPF: | 043.048.226-40 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 02/02/1979 |
|------|-------------------------------------|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: PREVI - Caixa de Previdência dos Funcionários do Banco do BrasilSetor: Social Security Position: Equity Director at Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI - June 2020 to present If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Banco do BrasilPosition: Executive Manager - August 2015 to May 2020. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|------------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 04/12/2021 | N/A | Sustainability Committee | | 04/12/2021 | Yes | 04/12/2021 |
| Audit Committees | Audit Committees | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name MERCEDES MORENO NIETO **CPF:** 000.000.000-00 **Passport:** PAI800021 **Nationality:** Spain **Profession:** Graduated in Business Sciences and Postgraduate in Human Resources Management **Date of Birth:** 12/14/1974

Professional Experience: Company Name and Business Sector: Iberdrola S.A.Energy Sector Position: Responsible for Compensation Systems Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect stake equal to or greater than 5% of the same class or type of security of the issuer (a) Indication of all management positions held in other companies or third sector organizations Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction in an administrative proceeding of the CVM and the penalties applied: None iii. any final conviction, in the judicial or administrative sphere, that has suspended or disqualified the person from practicing any professional or commercial activity: None. Do you have a marital relationship, stable union or kinship up to the second degree with: (i) the issuer's administrator; and (ii) concurrently or not, administrator of companies controlled (directly or indirectly), controlling companies (directly or indirectly), and/or affiliated companies in relation to the issuer? No Do you have and/or have had (in the last 3 fiscal years) relationships of subordination, provision of services or control maintained between the issuer's administrators and: (i) a company controlled, directly or indirectly, by the issuer, with exceptions arising from those in which the issuer holds, directly or indirectly, the entire share capital; (ii) the issuer's direct or indirect controller; and (iii) if relevant, a supplier, customer, debtor or creditor of the issuer, its subsidiary or controlling companies or subsidiaries of some of these persons. Yes, you are an employee of the issuer's controlling company. provide other information that the issuer deems relevant Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|--------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Remuneration Committee | | Committee Member (Alternative) | 03/13/2025 | N/A | | | 03/13/2025 | Yes | 03/13/2025 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|
| Name | FABIANO ROMES MACIEL | CPF: | 679.715.639-49 | Passport: | | Nationality: | Brazil | Profession: | Banker and economist | Date of Birth: | 01/24/1972 |
|------|----------------------|------|----------------|-----------|--|--------------|--------|-------------|----------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Retired since 2022If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Not applicableName and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Executive Manager of the Controllershif the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Remuneration Committee | | Committee Member (Alternate) | 09/01/2023 | N/A | | | 07/17/2023 | Yes | 09/01/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------|------|----------------|-----------|----------|--------------|-------|-------------|----------------------------|----------------|------------|
| Name | Fabricia Abreu | CPF: | 000.000.000-00 | Passport: | FR392467 | Nationality: | Spain | Profession: | Management Talent Director | Date of Birth: | 02/26/1977 |
|------|----------------|------|----------------|-----------|----------|--------------|-------|-------------|----------------------------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsCompany Name: Ibedrola S.A.Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Iberdrola S.A. is a multinational operating within the energy sector that executes activities related to electricity services: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil. Company Name: Position: Functions Inherent to Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Indication of all management positions held or previously held in publicly-held companies: Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Remuneration Committee | | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name MÁRCIO ANTÔNIO CHIUMENTO **CPF:** 023.095.919-98 **Passport:** - **Nationality:** Brazil **Profession:** Banker **Date of Birth:** 01/24/1972

Professional Experience: Professional experience over the last 5 years, highlighting, if applicable, positions and functions held in (i) the issuer and in companies in its economic group; and (ii) companies controlled by a shareholder of the issuer who holds, directly or indirectly, 5% or more of the same class or type of security of the issuer.

Company: Caixa de Previdência dos Funcionários do Banco do Brasil (July/2024 to date)
Position: Director of Participations
Company: Cielo S.A. (May/2024 to date)
Positions: Corporate Governance Committee
Company: Ativos S.A. (December/2023 to date)
Positions: Vice-Chairman of the Board of Directors
Company: BB Previdência
Position: Chairman of the Deliberative Board
Company: Banco do Brasil
Positions: Strategy, Clients and Innovation Head (April/2023 to July/2024), General Ombudsman (April/2022 to April/2023), Executive Manager Channels Directorate (January/2019 to April/2022)

Committees:

| Committee | type Audit type | Position held | Investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|---|------------------------------|-------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Audit Commission | Audit Commission Articles of Incorporation adhering to CVM Resolution No. 23/21 | Committee Member (Effective) | 09/17/2024 | N/A | | | 09/17/2024 | Yes | 09/17/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------------------|------|----------------|-----------|------------|--------------|-------|-------------|-----------|----------------|------------|
| Name | Gonzalo Saenz de Miera Cárdenas | CPF: | 000.000.000-00 | Passport: | PAG 688491 | Nationality: | Spain | Profession: | Economist | Date of Birth: | 07/21/1970 |
|------|---------------------------------|------|----------------|-----------|------------|--------------|-------|-------------|-----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola, S.A.Position: Director of Climate Change and Alliances in Iberdrola's Vice-Chairpersonship Member of the Board of DirectorsIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupName and area of activity at the Company: Grupo Espanhol de Crescimento Verde e Associação Espanhola de Economia Energética e Plataforma para Ar Limpo.Cargo: Vice President, Vice President and President respectively.elf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicableDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not aplicable.

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 04/12/2021 | N/A | Sustainability Committee | | 04/12/2021 | Yes | 04/12/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|
| Name | JESÚS MARTINEZ PEREZ | CPF: | 000.000.000-00 | Passport: | AAI830233 | Nationality: | Spain | Profession: | Economist | Date of Birth: | 08/05/1959 |
|------|----------------------|------|----------------|-----------|-----------|--------------|-------|-------------|-----------|----------------|------------|

Professional Experience: Main professional experience during the last 5 yearsName and area of activity at the Company: Iberdrola S.A. - SpainSector: Electrical Position: Director of Financing and Treasury of Iberdrola S.A.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Neoenergia S.A.Sector: Electrical Position: Chair of the Financial Committeelf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|-----------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Chair | 08/24/2017 | N/A | | | 08/24/2017 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|
| Name | JOSE CARLOS VASCONCELOS | CPF: | 437.086.335-04 | Passport: | | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 08/23/1967 |
|------|-------------------------|------|----------------|-----------|--|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI
Employee at Banco do Brasil from 1981 to 2018, working in 10 different states and 28 Brazilian municipalities, through the areas of backoffice (service processing, consulting and legal), business (general manager wholesale agencies, high income, retail, government and agro), has held the position of regional superintendent in the states of Mato Grosso, São Paulo, Rio de Janeiro and Minas Gerais. Served as a Board Member at SEBRAE AP and became an educator at Banco do Brasil's Corporate University in coaching and performance management. Attorney with a graduate degree in finance, management and marketing, public management and a master's degree in organizational management, in addition to a specialist's degree in business and law from the University of Tennessee; banking sector from the United Nations' University and Professional Leadship from the Disney Institute. Currently Consultant Member of Gerson Lehrman Group and director of PREVI.
If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not Applicable
Description of any of the following events that have occurred during the last 5 years:
ii. any conviction under administrative proceedings at CVM and penalties applied: None
iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None
Maintains a marital relationship, common-law marriage or kinship up to the second degree with:
(i) issuer administrator; and i. any criminal conviction: None
(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer: No
Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and:
(i) (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;
(ii) direct or indirect controller of the issuer; if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities: No
Provide other information that the issuer deems relevant: No

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Effective) | 01/09/2023 | N/A | | | 17/07/2023 | Yes | 01/09/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-------------------|------|----------------|-----------|-----------|--------------|-------|-------------|---------------------------------|----------------|------------|
| Name | JOSÉ SAINZ ARMADA | CPF: | 000.000.000-00 | Passport: | AAE895992 | Nationality: | Spain | Profession: | Law and Business Administration | Date of Birth: | 11/03/1959 |
|------|-------------------|------|----------------|-----------|-----------|--------------|-------|-------------|---------------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities of the issuer Indication of management positions held at other companies or organizations within the third sector Director at several companies within Iberdrola Group in different countries.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|-----------------------------|-----------------|-----------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Sustainability Remuneration | | Committee Chair | 08/24/2017 | N/A | | | 08/24/2017 | Yes | 08/24/2017 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

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|-------------|----------------------------|-------------|----------------|------------------|-----------|---------------------|-------|--------------------|----------------|-----------------------|------------|
| Name | Juan Bosco Lopez Aranguren | CPF: | 000.000.000-00 | Passport: | PAD915549 | Nationality: | Spain | Profession: | Administration | Date of Birth: | 01/15/1973 |
|-------------|----------------------------|-------------|----------------|------------------|-----------|---------------------|-------|--------------------|----------------|-----------------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A. Energy Sector Position: Global Head of Structured Financing at the Iberdrola GroupIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Alternate) | 05/17/2018 | N/A | | | 05/17/2018 | Yes | 05/17/2018 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name

JUSTO GARZÓN ORTEGA

CPF:

062.192.407-58

Passport:

Nationality:

Spain

Profession:

Undergraduate degree in Law

Date of Birth:

10/25/1965

Professional Experience:

Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Director of Legal Services Corporate Governance Subsidiaries and Compliance at Iberdrola S.A.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuerIndication of all management positions held in other companies or organizations of the third sector Iberdrola S.A. is an multinational energy company that carried out activities related to the provision of electricity: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, acts as controller at the issuerProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Alternate) | 09/27/2021 | N/A | Sustainability Committee | | 09/27/2021 | Yes | 09/27/2021 |
| Financial Committee | | Committee Member (Permanent) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------|------|----------------|-----------|--|--------------|--------|-------------|-----------------------------|----------------|------------|
| Name | MÁRCIO DE SOUZA | CPF: | 844.274.347-20 | Passport: | | Nationality: | Brazil | Profession: | Undergraduate degree in Law | Date of Birth: | 05/06/1966 |
|------|-----------------|------|----------------|-----------|--|--------------|--------|-------------|-----------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: PREVI - Caixa de Previdência dos Funcionários do Banco do BrasilSetor: Social Security Position: Management Director at Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI - June 2018 to presentIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuerName and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVIPosition: Executive Manager - August 2012 to May 2020. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNot applicable Indication of all management positions held at other companies or organizations within third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as informed above. Provide other information that the issuer deems relevant. No

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 09/27/2021 | N/A | Committee for Remuneration and Succession | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | |
|------|--|-----------|--------------|--------|-------------|----------|----------------|------------|
| Name | MARIA FERNANDA DA ROSA CPF: 014.028.077-40 MARTINS FURTADO FERNANDES | Passport: | Nationality: | Brazil | Profession: | Attorney | Date of Birth: | 12/21/1970 |
|------|--|-----------|--------------|--------|-------------|----------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Trench Rossi Watanabe - 1996 to present, became a partner in 2006. Has led the tax area at the Rio de Janeiro office since then. Acting in the Energy, Mining and Infrastructure sectors, with an emphasis on the oil, gas and renewable industries and has extensive experience in international taxation, mergers and acquisitions, tax planning and indirect taxation. In recent years, Maria Fernanda has advised Brazilian and international clients in the structuring of solar and wind energy generation projects, conservation, recovery and rehabilitation of degraded areas, involving the development of carbon credits, and biofuel production. She is recognized as a significant leader in the tax area and in the energy industry by renowned publications such as “Chambers & Partners”, “International Tax Review” and “Legal 500”. Maria Fernanda is part of a discussion group on the Tax Reform of Consumption Taxation organized by the Tax Studies Center - NEF at Fundação Getúlio Vargas and has contributed to the improvement of the Hydrogen regulatory framework with the Brazilian Hydrogen Association (ABH2).
Name and area of activity at the Company: Trench Rossi Watanabe - 1996 to present. Legal
Position: Attorney / Partner. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer: Not applicable
Indication of all management positions held in other companies or organizations within the third sector: N/A
Description of any of the following events that have occurred during the last 5 years: N/A
Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer: No
Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, service provision or control between the issuer's managers and:
(i) (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;
(ii) direct or indirect controller of the issuer; if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities:
Trench, Rossi and Watanabe, the firm of which I am one of the partners, provides services on demand and on a periodic basis to Neoenergia.
Provide other information that the issuer deems relevant: N/A

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|---|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Audit Commission | Audit Commission Articles of Incorporation adhering to CVM Resolution No. 23/21 | Committee Member (Effective) | 05/29/2024 | N/A | | | 05/29/2024 | No | 05/29/2024 |
| Other Committees | | Committee Member (Permanent) | 05/29/2024 | N/A | Related Parties Committee | | 05/29/2024 | No | 05/29/2024 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

NameMarina Amigo Romero

CPF:000.000.000-00

Passport:PAL 892974

Nationality:Spain

Profession:Bachelor's of Law

Date of Birth:07/13/1979

Professional Experience:

Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola, S.A.Position: International Coordinator at CSR Group, Human Rights, ESG classifications and disputes and Corporate Governance.If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupName and area of activity at the Company:: Iberdrola, S.A.Position: Member of Iberdrola Investor Relations with a specific focus on investors and fixed income analysts, rating agencies and SRI investors. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerNo Indication of all management positions held at other companies or organizations within third sector N/ADescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. Not

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Alternate) | 12/04/2021 | N/A | Sustainability Committee | | 12/04/2021 | Yes | 12/04/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|
| Name | MARINA FREITAS GONÇALVES DE ARAÚJO GROSSI | CPF: | 184.111.001-97 | Passport: | | Nationality: | Brazil | Profession: | Economist | Date of Birth: | 12/07/1958 |
|------|---|------|----------------|-----------|--|--------------|--------|-------------|-----------|----------------|------------|

Professional Experience: is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Norte Energia S.A. - EnergiaPosition: Independent Member of the Board of Directors If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer. NoIndication of all management positions held in other companies or organizations within the third sector: Founding Member of the Network of Brazilian Women Leaders for SustainabilityMember of the Advisory Board at the JBS Fund for the AmazonMember of the International Board at the Global Reporting Initiative - GRIMember of the Board of Trustees at the Banco do Brasil FoundationDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Not

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|-----------------------------|---|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Sustainability Member | Sustainability Statutory Audit adhering to CVM Resolution No. 23/21 | Audit Commission (Effective) | 09/27/2021 | N/A | | | 09/27/2021 | No | 09/27/2021 |
| Sustainability Remuneration | | Audit Commission (Permanent) | 02/17/2022 | N/A | | | 02/17/2022 | No | 02/17/2022 |
| Other Committees | | Committee Chair | 02/17/2022 | N/A | Sustainability Committee | | 02/17/2022 | No | 02/17/2022 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name MARTA MARTÍNEZ SÁNCHEZ **CPF:** 000.000.000-00 **Passport:** PAGE 525005 **Nationality:** Spain **Profession:** Economist **Date of Birth:** 12/28/1976

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola, S.A. Position: Head of Special Studies and Projects at the Directorate of Climate Change and Alliances, as part of the Iberdrola Chairpersonships Area. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (a) the issuer's economic group Name and area of activity at the Company: Iberdrola Energías Renovables, S.A. Position: Head of business planning and monitoring at the global level. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic group Indication of all management positions held at other companies or organizations within third sector (...) Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: (NONE) ii. any conviction under administrative proceedings at CVM and penalties applied: (NONE) iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: (NONE) Maintains a marital relationship, common-law marriage or kinship up to the second degree with: (i) issuer administrator; and (ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock; (ii) direct or indirect controller of the issuer; and (iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. (YES, as shown above) (Provide other information that the issuer deems relevant. Not

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Alternate) | 04/12/2021 | N/A | Sustainability Committee | | 04/12/2021 | Yes | 04/12/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|-----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--|-------------------|------------|
| Name | MIGUEL GALLARDO CORRALES | CPF: | 000.000.000-00 | Passport: | AAF266493 | Nationality: | Spain | Profession: | Bachelor's of Business Administration and Management | Date of Birth: | 04/18/1981 |
|------|-----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--|-------------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola S.A.Position: Identification of potential mergers, acquisitions, divestitures and strategic alliances and partnership opportunities. Execution of the contract, financial analysis and valuation of target companies. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupName and area of activity at the Company: NEOENERGIA S.A.Position: Alternate Member of the Audit CommissionIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer (a) the issuer's economic groupDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, employee of issuer's direct controllerProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|---------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name MÔNICA GRAU DOMENE **CPF:** 000.000.000-00 **Passport:** PAH671806 **Nationality:** Spain **Profession:** Economist **Date of Birth:** 05/12/1975

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: i-DE Redes Eléctricas Inteligentes, S.A.U. - Iberdrola Group Energy sector - electricity distribution Position: Director of Global Network Business Controllf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder at the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuerName and area of activity at the Company: Energy sector Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of real estate value of the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities of the issuer Indication of management positions held at other companies or organizations within the third sector Member of the Audit and Compliance Committee and the Board of Directors at Scottish Power Energy Networks Holdings Limited since November 2020Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. No

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|---|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Audit Committees | Audit Committees Articles of Incorporation adhering to CVM Resolution No. 23/21 | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|---------------------|------|----------------|-----------|------------|--------------|-------|-------------|-----------------------------|----------------|------------|
| Name | REGINA REYES GALLUR | CPF: | 000.000.000-00 | Passport: | AAI 337575 | Nationality: | Spain | Profession: | Licensed Legal Professional | Date of Birth: | 05/09/1966 |
|------|---------------------|------|----------------|-----------|------------|--------------|-------|-------------|-----------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company:Iberdrola S.A. Position: Legal Head of Internal Auditing, Office of the CEO, Fiscal and Corporate Management at Iberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer(a) the issuer's economic group Indication of all management positions held at other companies or organizations within third sector Not Applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 15/02/2023 | N/A | Committee Sustainability | | 15/02/2023 | Yes | 15/02/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--------------------------------------|----------------|------------|
| Name | ROBERTO FERNANDEZ ALBENDEA | CPF: | 000.000.000-00 | Passport: | AAH053692 | Nationality: | Spain | Profession: | Economist and Business Administrator | Date of Birth: | 02/20/1970 |
|------|----------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|--------------------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company: Iberdrola, S.A.Position: Head of Corporate Social Responsibility at the Iberdrola groupIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company: Iberdrola, S.A.Position: head of Investor Relations for the fixed income market, SRI and Rating AgenciesIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer(a) the issuer's economic group Indication of all management positions held at other companies or organizations within third sector NoneDescription of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. NoProvide other information that the issuer deems relevant. None

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Other Committees | | Committee Member (Permanent) | 12/04/2021 | N/A | Committee Sustainability | | 12/04/2021 | Yes | 12/04/2021 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

| | | | | | | | | | | | |
|------|------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|------------------------|----------------|------------|
| Name | ROSARIO BAQUERO ALONSO | CPF: | 000.000.000-00 | Passport: | PAN548918 | Nationality: | Spain | Profession: | Attorney and economist | Date of Birth: | 09/11/1973 |
|------|------------------------|------|----------------|-----------|-----------|--------------|-------|-------------|------------------------|----------------|------------|

Professional Experience: Professional experience during the last 5 years:Name and area of activity at the Company:Iberdrola S.A. Position: Head of Legal Services for Finance, Control and Administration atIberdrola S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer(a) the issuer's economic group Indication of all management positions held at other companies or organizations within third sector Not Applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: Noneii. any conviction under administrative proceedings at CVM and penalties applied: Noneiii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with:(i) issuer administrator; and(ii) whether concomitantly or not, administrator of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. NoMaintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer administrators and:(i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as shown aboveProvide other information that the issuer deems relevant. Not applicable

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Financial Committee | | Committee Member (Alternate) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |
| Remuneration Committee | | Committee Member (Alternate) | 02/15/2023 | N/A | | | 02/15/2023 | Yes | 02/15/2023 |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| N/A | |

Name: SANTIAGO MARTINEZ GARRIDO **CPF:** 059.728.467-99 **Passaport:** **Nationality:** Spain **Profession:** Attorney **Date of Birth:** 11/13/1967

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Director of Legal Services at IBERDROLA S.A. If the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer (b) is controlled by a shareholder of the issuer who holds a direct or indirect interest equal to or greater than 5% of the same class or type of security as the issuer Indication of management positions held at other companies or organizations within the third sector Member of the Board of Directors at Neoenergia. Mr. Martinez Garrido was a director at Elektro Eletricidade e Serviços and several companies within the Iberdrola Group in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Maintains a marital relationship, common-law marriage or kinship up to the second degree with: (i) issuer manager; and(ii) whether concomitantly or not, manager of controlled companies (directly or indirectly), controlling companies (directly or indirectly), and/or affiliates in relation to the issuer. No Maintains and/or has maintained (in the last 3 fiscal years) relationships of subordination, provision of service or control maintained between issuer managers and: (i) company controlled, whether directly or indirectly, by the issuer, except for those in which the issuer holds, directly or indirectly, the entirety of the capital stock;(ii) direct or indirect controller of the issuer; and(iii) if relevant, supplier, customer, debtor or creditor of the issuer, its subsidiaries or controlling companies or subsidiaries of any of these entities. Yes, as mentioned above. Provide other information that the issuer deems relevant. Not applicable

| Committees: | | | | | | | | | |
|------------------------|-----------------|------------------------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
| Remuneration Committee | | Committee Member (Effective) | 09/27/2021 | N/A | | | 09/27/2021 | Yes | 09/27/2021 |

| Convictions: | |
|-----------------|------------------------|
| Conviction Type | Conviction Description |
| N/A | |

Name:

CPF:

Passaport:

Nationality:

Profession:

Date of Birth:

Professional Experience: -

Committees:

| Committee | type Audit type | Position held | Date of investiture | Mandate period | Description of other committees | Description of other position/function | Election date | Elected by the controller | Start of initial mandate |
|-----------|-----------------|---------------|---------------------|----------------|---------------------------------|--|---------------|---------------------------|--------------------------|
| - | | - | - | - | - | - | - | - | - |

Convictions:

| Conviction Type | Conviction Description |
|-----------------|------------------------|
| - | |

7.5 Family relationships

Justification for not completing the table:

Not applicable, since there is no marital relationship, common-law marriage or kinship up to the second degree related to the issuer's managers, subsidiaries and controllers.

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Fiscal Year 12/31/2021

| | | | |
|--|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Brazilian - Brazil | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | | |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Director | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

| | | | |
|--|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Director | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

| | | | |
|--|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA SERVIÇOS | 04.780.652/0001-47 | | |
| Director | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Issuer Manager

HUGO RENATO ANACLETO NUNES
Executive Director of Deregulated Business

013.091.446-05
N/A

Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

TERMOPERNAMBUCO S/A
Full Member of the Board of Directors

03.795.050/0001-09
N/A

Brazilian - Brazil

Note

Issuer Manager

HUGO RENATO ANACLETO NUNES
Executive Director of Deregulated Business

013.091.446-05
N/A

Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

TERMOPERNAMBUCO II S.A.
Director

34.211.168/0001-68
N/A

Brazilian - Brazil

Note

Issuer Manager

LEONARDO PIMENTA GADELHA
Chief Financial and Investor Relations Officer

025.987.667-41
N/A

Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A.
Director of Finance and Investor Relations and Member of the Board of Directors

10.338.320/0001-00
N/A

Brazilian - Brazil

Note

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| SE NARANDIBA S.A. | 10.337.920/0001-53 | | |
| Director of Finance and Investor Relations and Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Director of Finance and Investor Relations and Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAGUARI I GERAÇÃO DE ENERGIA ELÉTRICA S.A. | 07.799.995/0001-41 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II | 09.007.286/0001-01 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BELO MONTE PARTICIPAÇÕES | 11.669.068/0001-84 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CIII S.A. | 08.274.591/0001-05 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. | 02.397.080/0001-96 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA INVESTIMENTOS S.A. | 08.773.138/0001-35 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A. | 05.194.137/0001-48 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination Brazilian | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAHIA GERAÇÃO DE ENERGIA S.A. | 09.007.198/0001-00 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| INSTITUTO NEOENERGIA | 19.810.641/0001-30 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO RENOVÁVEIS DO BRASIL S.A. | 09.012.586/0001-89 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A | 04.569.050/0001-45 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

| | | | |
|---------------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

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|---------------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL 1 S.A. | 18.064.652/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

| | | | |
|---------------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Note

Issuer Manager

| | | | |
|-----------------------------|----------------|--------------------|-------------------|
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |

Related Person

| | | | |
|---------------------------------------|--------------------|--------------------|--|
| FORÇA EÓLICA PARTICIPAÇÕES S.A. | 12.793.756/0001-14 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Issuer Manager

| | | | |
|---------------------------------|----------------|--------------------|-------------------|
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |

Related Person

| | | | |
|-----------------------------------|--------------------|--------------------|--|
| ELEKTRO RENOVÁVEIS DO BRASIL S.A. | 09.012.586/0001-89 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

Note

Issuer Manager

| | | | |
|---------------------------------|----------------|--------------------|-------------------|
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |

Related Person

| | | | |
|--|--------------------|--------------------|--|
| ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A | 04.569.050/0001-45 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

Note

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL 1 S.A. | 18.064.652/0001-55 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA PARTICIPAÇÕES S.A. | 12.793.756/0001-14 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LARA CRISTINA RIBEIRO PIAU MARQUES | 554.012.011-68 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 2 ENERGIA RENOVAVEL S.A. | 22.548.637/0001-50 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| INSTITUTO NEOENERGIA | 19.810.641/0001-30 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| SE NARANDIBA S.A. | 10.337.920/0001-53 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAGUARI I GERAÇÃO DE ENERGIA ELÉTRICA S.A. | 07.799.995/0001-41 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II | 09.007.286/0001-01 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAHIA GERAÇÃO DE ENERGIA S.A. | 09.007.198/0001-00 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BELO MONTE PARTICIPAÇÕES | 11.669.068/0001-84 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination Brazilian | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | - Brazil | |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. Full Member of the Board of Directors | 02.397.080/0001-96 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ Executive Officer of Asset Control and Planning | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA Director of Asset Control and Planning | 01.644.193/0001-86 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ Executive Officer of Asset Control and Planning | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. Director of Asset Control and Planning | 04.023.261/0001-88 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ Executive Officer of Asset Control and Planning | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| NEOENERGIA INVESTIMENTOS S.A. Director of Asset Control and Planning | 08.773.138/0001-35 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A. | 05.194.137/0001-48 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CIII S.A. | 08.274.591/0001-05 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Executive Officer of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | |
| Conselheiro de Administração | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

Fiscal Year 12/31/2022

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| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Note

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| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

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| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| INSTITUTO NEOENERGIA | 19.810.641/0001-30 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

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| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| SE NARANDIBA S.A. | 10.337.920/0001-53 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

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| <u>Issuer Manager</u> | | | |
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7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA PARTICIPAÇÕES S.A. | 12.793.756/0001-14 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL I | 18.835.669/0001-69 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Deputy CEO | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. Member of the Board of Directors | 07.522.669/0001-92 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> SOLANGE MARIA PINTO RIBEIRO Deputy CEO | 304.753.094-72 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> NEOENERGIA RENOVÁVEIS S.A. Member of the Board of Directors | 12.227.426/0001-61 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> SANTANA I ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 19.560.874/0001-21 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> SANTANA II ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 19.588.049/0001-35 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CANOAS ENERGIA RENOVÁVEL S.A. | 21.540.713/0001-18 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| LAGOA 2 ENERGIA RENOVAVEL S.A. | 21.540.731/0001-08 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ARIZONA I ENERGIA RENOVÁVEL S.A. | 11.944.524/0001-57 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|------------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CAETITÉ III ENERGIA RENOVÁVEL S.A. | 12.106.879/0001-30 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO II ENERGIA RENOVÁVEL S.A. | 12.107.047/0001-38 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO III ENERGIA RENOVÁVEL S.A. | 12.106.962/0001-09 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| MEL II ENERGIA RENOVÁVEL S.A. | 12.107.032/0001-70 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CAETITÉ I ENERGIA RENOVÁVEL S.A. | 12.158.428/0001-46 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CAETITÉ II ENERGIA RENOVÁVEL S.A. | 12.106.989/0001-00 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO I ENERGIA RENOVÁVEL S.A. | 12.106.898/0001-66 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO IV ENERGIA RENOVÁVEL S.A. | 12.106.862/0001-82 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO V ENERGIA RENOVÁVEL S.A. | 12.159.338/0001-70 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO VI ENERGIA RENOVÁVEL S.A. | 19.560.837/0001-13 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination Brazilian | Direct Subsidiary |
| Executive Officer of Renewables | N/A | - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| CHAFARIZ 1 ENERGIA RENOVAVEL S.A. | 22.546.153/0001-71 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 3 ENERGIA RENOVAVEL S.A. | 22.552.057/0001-36 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 4 ENERGIA RENOVAVEL S.A. | 30.061.007/0001-84 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 5 ENERGIA RENOVAVEL S.A. | 30.039.570/0001-56 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 6 ENERGIA RENOVAVEL S.A. | 22.563.841/0001-40 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 7 ENERGIA RENOVAVEL S.A. | 22.563.215/0001-53 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CANOAS 2 ENERGIA RENOVAVEL S.A. | 22.546.171/0001-53 | | |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |

Note

Issuer Manager

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> CANOAS 3 ENERGIA RENOVAVEL S.A. Chief Executive Officer | 22.552.934/0001-79 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> CANOAS 4 ENERGIA RENOVAVEL S.A. Executive Officer of Renewables | 22.563.859/0001-41 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> LAGOA 4 ENERGIA RENOVAVEL S.A. Chief Executive Officer | 22.552.964/0001-85 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| VENTOS DE ARAPUÁ 1 ENERGIA RENOVÁVEL S.A. Executive Officer of Renewables | 30.039.714/0001-74 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> VENTOS DE ARAPUÁ 2 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 30.040.812/0001-21 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> VENTOS DE ARAPUÁ 3 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 30.062.989/0001-29 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BONITO 1 ENERGIA RENOVÁVEL S/A. Chief Executive Officer | 34.211.263/0001-61 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BONITO 2 ENERGIA RENOVÁVEL S/A. | 34.211.236/0001-99 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BONITO 3 ENERGIA RENOVAVEL S.A. | 09.369.288/0001-40 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| LUZIA 2 ENERGIA RENOVÁVEL S/A. | 34.211.238/0001-88 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| LUZIA 3 ENERGIA RENOVÁVEL S/A. | 34.211.160/0001-00 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 2 ENERGIA RENOVAVEL S.A. | 34.238.187/0001-88 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 1 ENERGIA RENOVÁVEL S/A. | 34.211.213/0001-84 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 3 ENERGIA RENOVAVEL S.A. | 34.238.239/0001-16 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 4 ENERGIA RENOVÁVEL S/A. | 34.211.484/0001-30 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 5 ENERGIA RENOVÁVEL S/A. | 34.211.252/0001-81 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 6 ENERGIA RENOVÁVEL S/A. | 34.211.096/0001-59 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 7 ENERGIA RENOVÁVEL S/A. | 34.211.395/0001-93 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 8 ENERGIA RENOVÁVEL S/A. | 34.211.894/0001-80 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 9 ENERGIA RENOVÁVEL S/A. | 34.211.291/0001-89 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination Brazilian | Direct Subsidiary |
| Executive Officer of Renewables | N/A | - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| OITIS 10 ENERGIA RENOVÁVEL S/A. Chief Executive Officer | 34.211.456/0001-12 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| OITIS 21 ENERGIA RENOVÁVEL S/A. Chief Executive Officer | 34.211.419/0001-04 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| OITIS 22 ENERGIA RENOVÁVEL S/A. Chief Executive Officer | 34.211.180/0001-72 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA PARTICIPAÇÕES S.A. Chief Executive Officer e Member of the Board of Directors | 12.793.756/0001-14 N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL I | 18.835.669/0001-69 | | |
| Chief Executive Officer e Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | |
| Chief Executive Officer e Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A | 04.569.050/0001-45 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> ELEKTRO RENOVÁVEIS DO BRASIL S.A. Chief Executive Officer | 09.012.586/0001-89 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> LAGOA 1 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 21.540.697/0001-63 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> LAGOA 3 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 22.566.701/0001-25 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| BONITO 5 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 36.517.740/0001-47 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BONITO 6 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 36.516.796/0001-87 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BONITO 7 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 36.518.039/0001-42 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BONITO 8 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 36.517.299/0001-01 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BONITO 9 ENERGIA RENOVÁVEL S.A. | 36.516.473/0001-93 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BONITO 10 ENERGIA RENOVÁVEL S.A. | 36.516.183/0001-40 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BONITO 11 ENERGIA RENOVÁVEL S.A | 36.516.437/0001-20 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO SOLAR 1 ENERGIA RENOVÁVEL S/A. | 34.211.655/0001-20 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Creditor |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CALANGO SOLAR 2 ENERGIA RENOVÁVEL S/A. | 34.210.546/0001-99 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 27 ENERGIA RENOVÁVEL S/A. | 34.211.739/0001-64 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 24 ENERGIA RENOVÁVEL S.A. | 36.310.788/0001-80 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 25 ENERGIA RENOVÁVEL S.A. | 36.516.613/0001-23 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| OITIS 26 ENERGIA RENOVÁVEL S.A. | 36.518.445/0001-05 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 1 ENERGIA RENOVÁVEL S.A. | 36.517.045/0001-85 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 2 ENERGIA RENOVÁVEL S.A. | 39.715.782/0001-80 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 3 ENERGIA RENOVÁVEL S.A. | 39.609.374/0001-44 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 4 ENERGIA RENOVÁVEL S.A. | 39.610.636/0001-90 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| RIACHÃO 5 ENERGIA RENOVÁVEL S.A. | 39.483.492/0001-59 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 6 ENERGIA RENOVÁVEL S.A. | 39.607.992/0001-55 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 7 ENERGIA RENOVÁVEL S.A. | 39.610.933/0001-36 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 8 ENERGIA RENOVÁVEL S.A. | 39.610.767/0001-78 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Note

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|----------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 9 ENERGIA RENOVÁVEL S.A. | 39.612.084/0001-50 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

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|-----------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 10 ENERGIA RENOVÁVEL S.A. | 39.610.699/0001-47 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

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|-----------------------------------|--------------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 11 ENERGIA RENOVÁVEL S.A. | 39.608.177/0001-00 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

Issuer Manager

7.6 Relationships of subordination, provision of service or control

| Identificação | CPF/CNPJ | Tipo de relação do Administrador com a pessoa relacionada | Tipo de pessoa relacionada |
|-----------------------------------|--------------------|---|----------------------------|
| Cargo/Função | Passaporte | Nacionalidade | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 12 ENERGIA RENOVÁVEL S.A. | 39.650.340/0001-01 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 13 ENERGIA RENOVÁVEL S.A. | 39.791.550/0001-01 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| RIACHÃO 14 ENERGIA RENOVÁVEL S.A. | 39.791.701/0001-21 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| RIACHÃO 15 ENERGIA RENOVÁVEL S.A. Chief Executive Officer | 39.487.102/0001-19 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LAURA CRISTINA DA FONSECA PORTO Executive Officer of Renewables | 321.157.765-34 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> NEOENERGIA RENOVÁVEIS S.A. Chief Executive Officer e Member of the Board of Directors | 12.227.426/0001-61 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. Chief Financial and Investor Relations Officer e Member of the Board of Directors | 10.338.320/0001-00 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> SE NARANDIBA S.A. Chief Financial and Investor Relations Officer e Member of the Board of Directors | 10.337.920/0001-53 N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Chief Financial and Investor Relations Officer e Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAGUARI I GERAÇÃO DE ENERGIA ELÉTRICA S.A. | 07.799.995/0001-41 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II | 09.007.286/0001-01 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| Related Person | | | |
| BELO MONTE PARTICIPAÇÕES | 11.669.068/0001-84 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| <hr/> | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| Related Person | | | |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| <hr/> | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| Related Person | | | |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. | 02.397.080/0001-96 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| <hr/> | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA INVESTIMENTOS S.A. | 08.773.138/0001-35 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A. | 05.194.137/0001-48 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Supplier |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Director of Finance and Investor Relations | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN Member of the Board of Directors | 08.324.196/0001-81 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> ELEKTRO REDES Member of the Board of Directors | 02.328.280/0001-97 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BAHIA GERAÇÃO DE ENERGIA S.A. Director of Finance and Investor Relations | 09.007.198/0001-00 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer | 025.987.667-41 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------------|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Issuer Manager

LEONARDO PIMENTA GADELHA
Chief Financial and Investor Relations Officer

025.987.667-41
N/A
Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

GERAÇÃO CIII S.A.
Full Member of the Board of Directors

08.274.591/0001-05
N/A
Brazilian - Brazil

Note

Issuer Manager

FULVIO DA SILVA MARCONDES MACHADO
Chief Distribution Officer

262.953.468-55
N/A
Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA
Member of the Board of Directors

15.139.629/0001-94
N/A
Brazilian - Brazil

Note

Issuer Manager

FULVIO DA SILVA MARCONDES MACHADO
Chief Distribution Officer

262.953.468-55
N/A
Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE
Member of the Board of Directors

10.835.932/0001-08
N/A
Brazilian - Brazil

Note

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| SE NARANDIBA S.A. | 10.337.920/0001-53 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Chief Distribution Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TELES PIRES PARTICIPAÇÕES | 13.212.219/0001-04 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Diretor | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Diretor | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA SERVIÇOS | 04.780.652/0001-47 | | |
| Diretor | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO II S.A. | 34.211.168/0001-68 | | |
| Diretor | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LARA CRISTINA RIBEIRO PIAU MARQUES | 554.012.011-68 | Subordination | Direct Subsidiary |
| Executive Officer of Renewables | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| CHAFARIZ 2 ENERGIA RENOVAVEL S.A. | 22.548.637/0001-50 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| INSTITUTO NEOENERGIA | 19.810.641/0001-30 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| SE NARANDIBA S.A. | 10.337.920/0001-53 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|---------------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| EDUARDO CAPELASTEGUI SAIZ Chief Executive Officer and Full Member of the Board of Directors | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BAGUARI I GERAÇÃO DE ENERGIA ELÉTRICA S.A. Full Member of the Board of Directors | 07.799.995/0001-41 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <u>Issuer Manager</u> EDUARDO CAPELASTEGUI SAIZ Chief Executive Officer and Full Member of the Board of Directors | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II Full Member of the Board of Directors | 09.007.286/0001-01 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <u>Issuer Manager</u> EDUARDO CAPELASTEGUI SAIZ Chief Executive Officer and Full Member of the Board of Directors | 819.863.865-20 N/A | Subordination Brazilian - Brazil | Direct Subsidiary |
| <u>Related Person</u> BAHIA GERAÇÃO DE ENERGIA S.A. Director of Asset Control and Planning | 09.007.198/0001-00 N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| BELO MONTE PARTICIPAÇÕES | 11.669.068/0001-84 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. | 02.397.080/0001-96 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA INVESTIMENTOS S.A. | 08.773.138/0001-35 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A. | 05.194.137/0001-48 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Director of Asset Control and Planning | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CIII S.A. | 08.274.591/0001-05 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---------------------------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

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|---|----------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

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|---------------------------------------|--------------------|--------------------|--|
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

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|---|----------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| EDUARDO CAPELASTEGUI SAIZ | 819.863.865-20 | Subordination | Direct Subsidiary |
| Chief Executive Officer and Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

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|----------------------------------|--------------------|--------------------|--|
| <u>Related Person</u> | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Fiscal Year /12/31/2023

| | | | |
|-----------------------------------|----------------|---------------|-------------------|
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|---|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
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7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| FULVIO DA SILVA MARCONDES MACHADO | 262.953.468-55 | Subordination | Direct Subsidiary |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO RENOVÁVEIS DO BRASIL S.A. | 09.012.586/0001-89 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A | 04.569.050/0001-45 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | | Type of related person |
|--|--------------------|---|-------------------|------------------------|
| Position/Function | Passaport | Nationality | | |
| <hr/> | | | | |
| <u>Issuer Manager</u> | | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary | |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | | |
| <u>Related Person</u> | | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | | |
| <u>Note</u> | | | | |
| <hr/> | | | | |
| <u>Issuer Manager</u> | | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary | |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | | |
| <u>Related Person</u> | | | | |
| FORÇA EÓLICA DO BRASIL 1 S.A. | 18.064.652/0001-55 | | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | | |
| <u>Note</u> | | | | |
| <hr/> | | | | |
| <u>Issuer Manager</u> | | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary | |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | | |
| <u>Related Person</u> | | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| LAURA CRISTINA DA FONSECA PORTO | 321.157.765-34 | Subordination | Direct Subsidiary |
| Executive Director Renewables Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA PARTICIPAÇÕES S.A. | 12.793.756/0001-14 | | |
| Chief Executive Officer | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO COMERCIALIZADORA | 01.644.193/0001-86 | | |
| Director | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Director | N/A | Brazilian - Brazil | |

Note

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|--|----------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |

| | | | |
|-----------------------|--------------------|--------------------|--|
| <u>Related Person</u> | | | |
| NEOENERGIA SERVIÇOS | 04.780.652/0001-47 | | |
| Director | N/A | Brazilian - Brazil | |

Note

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|--|----------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |

| | | | |
|---------------------------------------|--------------------|--------------------|--|
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

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|--|----------------|--------------------|-------------------|
| <u>Issuer Manager</u> | | | |
| HUGO RENATO ANACLETO NUNES | 013.091.446-05 | Subordination | Direct Subsidiary |
| Executive Director of Deregulated Business | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO II S.A. | 34.211.168/0001-68 | | |
| Director | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE | 10.835.932/0001-08 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| INSTITUTO NEOENERGIA | 19.810.641/0001-30 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ELEKTRO RENOVÁVEIS DO BRASIL S.A. | 09.012.586/0001-89 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A | 04.569.050/0001-45 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NEOENERGIA RENOVÁVEIS S.A. | 12.227.426/0001-61 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL 1 S.A. | 18.064.652/0001-55 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA DO BRASIL II S.A. | 12.523.923/0001-07 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| <hr/> | | | |
| <u>Issuer Manager</u> | | | |
| SOLANGE MARIA PINTO RIBEIRO | 304.753.094-72 | Subordination | Direct Subsidiary |
| Vice President of Regulation, Institutional and Sustainability | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| FORÇA EÓLICA PARTICIPAÇÕES S.A. | 12.793.756/0001-14 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|-------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |

Note

Issuer Manager

LARA CRISTINA RIBEIRO PIAU MARQUES
Executive Officer of Renewables

554.012.011-68
N/A

Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

CHAFARIZ 2 ENERGIA RENOVAVEL S.A.
Chief Executive Officer

22.548.637/0001-50
N/A

Brazilian - Brazil

Note

Issuer Manager

EDUARDO CAPELASTEGUI SAIZ
Chief Executive Officer and Full Member of the Board of Directors

819.863.865-20
N/A

Subordination
Estrangeiro(a) - Espanha

Direct Subsidiary

Related Person

INSTITUTO NEOENERGIA
Member of the Board of Directors

19.810.641/0001-30
N/A

Brazilian - Brazil

Note

Issuer Manager

LEONARDO PIMENTA GADELHA
Chief Financial and Investor Relations Officer

025.987.667-41
N/A

Subordination
Brazilian - Brazil

Direct Subsidiary

Related Person

COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE

10.835.932/0001-08

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|----------------------------------|-----------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Issuer Manager

| | | | |
|--|----------------|--------------------|-------------------|
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |

Related Person

| | | | |
|---|--------------------|--------------------|--|
| COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN | 08.324.196/0001-81 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Issuer Manager

| | | | |
|--|----------------|--------------------|-------------------|
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |

Related Person

| | | | |
|--|--------------------|--------------------|--|
| COMPANHIA DE ELETRICIDADE DO ESTADO BAHIA - COELBA | 15.139.629/0001-94 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |

Note

Issuer Manager

| | | | |
|--|----------------|--------------------|-------------------|
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |

Related Person

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| ELEKTRO REDES | 02.328.280/0001-97 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| Related Person | | | |
| NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A. | 07.522.669/0001-92 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| Related Person | | | |
| AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A. | 10.338.320/0001-00 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| Note | | | |
| | | | |
| Issuer Manager | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| <u>Related Person</u> | | | |
| POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A. | 17.873.542/0001-71 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CÉU AZUL S.A. | 09.136.819/0001-55 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| GERAÇÃO CIII S.A. | 08.274.591/0001-05 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |

7.6 Relationships of subordination, provision of service or control

| Identification | CPF/CNPJ | Type of relationship of the Manager with the related person | Type of related person |
|--|--------------------|---|------------------------|
| Position/Function | Passaport | Nationality | |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| ITAPEBI GERAÇÃO DE ENERGIA S.A. | 02.397.080/0001-96 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| NC ENERGIA S.A. | 04.023.261/0001-88 | | |
| Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |
| | | | |
| <u>Issuer Manager</u> | | | |
| LEONARDO PIMENTA GADELHA | 025.987.667-41 | Subordination | Direct Subsidiary |
| Chief Financial and Investor Relations Officer | N/A | Brazilian - Brazil | |
| <u>Related Person</u> | | | |
| TERMOPERNAMBUCO S/A | 03.795.050/0001-09 | | |
| Full Member of the Board of Directors | N/A | Brazilian - Brazil | |
| <u>Note</u> | | | |

7.7 Managers' agreements/insurances

7.7 - Describe the provisions of any agreements, including insurance policies, that provide for the payment or reimbursement of expenses incurred by the managers, arising from the repair of damages caused to third parties or the issuer, penalties imposed by state agents, or agreements with the purpose of closing administrative or judicial proceedings, due to the exercise of their functions

The Company has indemnity agreements with managers and former managers, as well as with current and former members of its supervisory board, regarding acts performed by such beneficiaries, in this condition, and during their respective terms of office in the Company.

The scope of coverage of said contracts complies with the model of the Company's indemnity agreement in force at the time of its execution. The description presented below is based on the model indemnity agreement, approved by the Board of Directors' Meeting of December 9, 2020 and by the Extraordinary General Meeting of April 12, 2021, respectively, and which was granted to all current managers of the Company.

The equity guarantee granted directly by the Company to the managers, or members of the supervisory board, when applicable, involves all costs: defense costs, charges, losses, liabilities, damages, indemnities, fines and expenses, including any expenses incurred or to be incurred by the manager, or members of the supervisory board, when applicable, or for their benefit, or imposed on any of their assets ("Expenses") if the manager, or members of the supervisory board, when applicable, is, or is threatened to be, part of any administrative, judicial and/or arbitration proceedings and/or investigations ("Proceedings") due to an act practiced exclusively in the regular exercise of their functions as manager of the Company. The eventual execution of judicial, extrajudicial agreements or terms of commitment, by the manager, within the scope of the Process, will only give the manager compensation if the Company has previously consented and observed the applicable governance rules, with the terms of such agreements or terms of commitment.

Provided that the Proceeding is initiated after the beginning of the indemnity agreement, the guarantee offered by the provision of an indemnity commitment includes the payment or reimbursement of indemnities that the managers, or members of the supervisory board, when applicable, are obliged to pay when held liable for damages caused to third parties or to the Company as a result of unlawful acts practiced before the provision of the indemnity commitment.

The indemnity agreements entered into by the Company do not have a specific coverage limit, but approval by the General Meeting will be required if the Expenses represent a significant financial exposure for the Company as provided for in said commitment.

7.7 Managers' agreements/insurances

Indemnity agreements do not establish a specific period of coverage. However, its coverage is limited to events that occurred during the period in which the managers, or members of the supervisory board, when applicable, served the Company.

The indemnity agreement expressly excludes from its coverage the Expenses determined by the manager, or members of the Audit Committee, when applicable, due to acts performed by them (i) outside the exercise of their duties; (ii) with intent, bad faith, gross negligence or through fraud; (iii) in their own interest or that of third parties, to the detriment of the Company's interest.

The procedures relating to decisions on the payment, reimbursement or advance of Expenses comply with criteria established by the Company to mitigate conflicts of interest in making the decision, as described below. The request for indemnification of the manager, or members of the supervisory board, when applicable, will be the subject of an Internal Analysis, to be coordinated by the Audit Committee, when applicable, together with the Legal Board and the Compliance Office ("Internal Analysis"), in order to certify the available factual-evidence set that justifies the Expenses and/or any Advance. The result of the Internal Analysis must be formalized through an opinion to be sent for consideration by the Compensation and Succession Committee, when applicable, for subsequent submission to the competent body for decision making. As a general rule, the Board of Directors shall, by favorable resolution of 2/3 (two thirds) of its members, approve and ratify the Expenses. However, it will be incumbent upon the Extraordinary General Meeting, by majority vote of those present, to approve the matter in the following cases: a) if there is a divergence of understanding, within the scope of the Board of Directors, on the classification of the act of the manager, or members of the Audit Committee, when applicable, as liable to indemnification, the divergence remaining configured if the quorum of 2/3 (two thirds) of the members of the Board of Directors is not reached; b) if the indemnity claim involves more than half of the members of the Board of Directors with a mandate in force on the date of the resolution, and c) if the Expenses represent, considering the total amount related to the set of Directors, Officers, or members of the Audit Committee, when applicable, of the Company to be reimbursed by the indemnity commitment in relation to the same event or conduct, significant financial exposure for the Company, as provided for in said commitment. It is forbidden to participate, in meetings or discussions that deal with the approval of the indemnity referred to in the Agreement, of the manager, or members of the supervisory board, when applicable, who are claiming said amounts, in compliance with the provisions of article 156 of the Brazilian Corporation Law.

The indemnity agreement is intended to indemnify the managers, or members of the Audit Committee, when applicable, for any losses arising from decisions, convictions or other administrative or judicial constraints imposed on them due to the exercise of the functions inherent to their respective positions, which are not covered by the civil liability insurance ("D&O") already contracted by the Company. That is, the indemnity agreement constitutes a supplementary protection to the coverage of the civil liability insurance.

7.7 Managers' agreements/insurances

Thus, no insurance with similar coverage was quoted, considering that the indemnity agreement does not provide for an indemnity limit value.

The Company understands that the coverage provided for in the indemnity agreement consists of fair and due indemnity, since the penalty applied to the manager, or members of the supervisory board, when applicable, results from an act performed in the exercise of its function and in the best interest of the Company. By ensuring fair and due indemnities to the managers, or members of the supervisory board, when applicable, the indemnity agreement aligns with the Company's interest in attracting and retaining qualified professionals in the highest positions of its management.

The Company also contracts civil liability insurance ("D&O") for its managers, officers, superintendents, managers and managers with the following characteristics:

- Insured Amount of BRL 150,000,000 (one hundred and fifty million reais)
- AIG Insurers (leader), Akad, Tokyo Marine effective from 08/23/2023 to 08/23/2024;
- Premium of BRL 1,859,645.24 (One million, eight hundred and fifty-nine thousand, six hundred and forty-five reais and twenty-four cents)

The amounts and conditions described above cover all subsidiaries of the Neoenergia Group.

7.8 Other relevant information

7.8 - Other relevant information

Holding of Meetings

The following table shows the meetings held by the Company in the last fiscal years:

| Year Held | Fiscal Year | Type of Meeting | Call Date | Date Held | Quorum | Subjects Handled |
|-----------|-------------|---|--|------------|--|---|
| 2024 | 2023 | Annual and Extraordinary General Meetings | Call Notice published, in accordance with articles 124 and 289 of Law No. 6.404/76, of December 15, 1976 ("Brazilian Corporation Law"), in the newspaper Valor Econômico, printed and digital, on March 20, 21 and 22, 2024, and sent to the Brazilian Securities and Exchange Commission (CVM) and B3 S.A. - Brasil, Bolsa, Balcão (B3), through the IPE System, on March 19, 2024. | 04.19.2024 | The Meeting was attended by shareholders representing 92.53% of the Company's voting capital at the Annual General Meeting and 92.56% at the Extraordinary General Meeting, as can be seen from the signatures in the Shareholders' Attendance Book and the Remote Voting Ballots received pursuant to CVM Resolution 81 | I – At the Annual General Meeting: (1) Consideration of the accounts and annual report of the managers, examination, discussion and voting on the Financial Statements referring to the fiscal year ended on 12/31/2023, accompanied by the Opinions of the Independent Auditors and the Supervisory board; (2) Proposal for the allocation of net income for the fiscal year ended on 12/31/2023 and the distribution of dividends; (3) Approval of the Capital Budget; (4) Definition of the number of members that will compose the supervisory board and election of its members; (5) Establishment of the annual overall remuneration of managers of the Company and the supervisory board. II – At the Extraordinary General Meeting: (6) Amendment of the Bylaws, in the following terms: (i) amendment of Article 18 and Article 25, in order to update the amounts provided for therein, according to the rule provided for in Article 39 of the Bylaws; (ii) amendment of the amounts in Reais provided for in Article 18, VI and Article 25, XII, with respect to the matter of sale of assets (divestments); and (iii) amendment of Article 39, so that the amounts contained in the Bylaws are updated based on the IPCA; and (7) Consolidation of the Bylaws. |
| 2023 | 2022 | Annual and Extraordinary General Meetings | Call Notice published, in accordance with articles 124 and 289 of Law No. 6.404/76, of December 15, 1976 ("Corporate Law"), in the newspaper Valor Econômico, printed and | 04/27/2023 | Shareholders representing 92.38% of the Company's voting capital attended the Annual General Meeting, and | I - At the Annual General Meeting: (1) Appreciation of the accounts and the annual report of the managers, examination, discussion and voting on the Financial Statements for the financial year ended 12/31/2022, accompanied by the Opinions of the Independent Auditors and the Audit Board; (2) Proposal for the allocation of the net profit for the financial year ended 12/31/2022 and the distribution of dividends; (3) Approval of the Capital Budget; (4) Definition |

7.8 Other relevant information

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| | | | digital, on March 28, 29 and 30, 2023; and forwarded to the Brazilian Securities and Exchange Commission (CVM) and B3 S.A. - Brasil, Bolsa, Balcão, through the IPE System, on March 27, 2023. | | 92.46% at the Extraordinary General Meeting, as can be seen from the signatures in the Shareholders' Attendance Book and the Remote Voting Ballots received under the terms of CVM Resolution 81. | of the number of members that will compose the Company's Board of Directors, and election of its members for the biennium August/2023 to August/2025; (5) Definition of the number of members that will compose the supervisory board and election of its members;.and.(6).Establishment.of the .annual.overall remuneration.of managers of the Company and the.supervisory board.. II.-At Extraordinary General Meeting: (7) Consideration and approval of the terms and conditions of the Long-Term Incentive Program (ILP) for the 2023-2025 Cycle;.(8) Proposal to increase the capital by capitalizing.profit reserves.in the.amount.of.BRL 4,000,000,000.00 (four billion reais), without changing the number of shares, pursuant to §1 of Article 169 of the Brazilian Corporation Law, and the consequent amendment of Article 5 of the Company's Bylaws; (9) Amendment of Article 18 and Article 25 of the Bylaws, in order to update the amounts provided for therein, according to the rule provided for in Article 39 of.the.Bylaws;.and.(10) |
| 2022 | 2021 | Annual General Meeting | By means of a Call Notice published in the newspaper Valor Econômico on March 25, 28 and 29, 2022 and sent to CVM and B3 S.A. - Brasil, Bolsa, Balcão ("B3"), through the IPE System, on March 24, 2022. | 04/25/2022 | Shareholders representing 89.10% (eighty-nine point ten percent) of the Company's voting capital were present. | 1. Assessment of the accounts and the annual report of the managers, examination, discussion and voting on the.Financial Statements referring.to the.fiscal.year ended.on.12/31/2021, accompanied by the Opinions of the.Independent Auditors.and.the Supervisory Board; 2. Proposal for the allocation of net income for the fiscal year ended on 12/31/2021 and the distribution of dividends; 3. Approval of the Capital Budget; 4. Ratification of the appointment of an independent member of the Company's Board of Directors; 5. Definition of the number of members that will compose the supervisory board and election of its full members and respective alternates; and 6. Setting.of.overall annual remuneration of the Company's managers and the |

7.8 Other relevant information

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|------|------|---|---|------------|--|--|
| 2021 | 2020 | Meetings Annual General and Extraordinary | By means of a Call Notice published in the newspapers Valor Econômico on the 12th, 15th and 16 March 2021 and in the Official Gazette of the State of Rio de Janeiro on the 12th, 15th and 17 March, 2021 and sent to CVM and B3 S.A. - Brasil, Bolsa, Balcão ("B3"), through the IPE System, on March 11, 2021. | 04/12/2021 | The presence of shareholders representing: (i) within the scope of the Annual General Meeting, 88.64% (eighty-eight point sixty-four percent) of the Company's voting capital; and (ii) within the scope of the Extraordinary General Meeting, 88.87% (eighty-eight point eighty- seven percent) of the Company's voting capital, as verified by the signatures in the Shareholders' Attendance Book and the Distance Voting Ballots received pursuant to ICVM 481. In compliance with the provisions of article 134, § 1 of the Brazilian Corporation Law, Mr. Francesco Gaudio, member of the Company's supervisory board, Mr. Marcelo Nogueira, representative | I - Annual General Meeting: 1) Consideration of the management accounts, examination, discussion and vote on the Management Report and the Financial Statements for the fiscal year ended on 12/31/2020, accompanied by the opinions of the independent auditors and the Supervisory Board; 2) Proposal for the allocation of net income for the fiscal year ended on 12/31/2020 and the distribution of dividends; 3) Approval of the Capital Budget; 4) Election or reelection, as the case may be, of the members of the Company's Board of Directors for the biennium August/2021 until August/2023; 5) Definition of the number of members that will compose the Supervisory Board and election of its full and alternate members; and 6) Determination of the annual global remuneration of the Company's and the Supervisory Board's managers. II - the Extraordinary General Meeting: 1) Proposal for a new model of indemnity letter to the members of the Board of Directors and the Supervisory Board; and 2) Proposal for full reformulation and amendment of the Bylaws, and its consolidation. |
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7.8 Other relevant information

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| | | | | | and KPMG Auditores Independentes; and the members of the Company's Management, Mr. Mário José Ruiz- Tagle Larrain, member of the Board of Directors and Chief Executive Officer of the Company, Mr. Leonardo Pimenta Gadelha, Executive Director of Finance and Investor Relations and Mr. Eduardo Capelastegui Saiz, Executive Director of Asset Control and Planning, who were available to provide any necessary clarifications to the shareholders. | |
| 2021 | 2020 | Extraordinary General Meeting | By means of a Call Notice published in the Valor Econômico Newspapers and Official Gazette of Rio de Janeiro on 01/18/2021, 01/19/2021 and 01/20/2021 | 02/03/2021 | The participation of shareholders representing 84.69% (eighty-four point sixty-nine percent) of the Company's voting capital was verified, according to | a) ratification, pursuant to article 256, paragraph 1 of Law No. 6,404, of December 15, 1976 (the "Brazilian Corporate Law"), of the winning bid offered at the Public Session of Auction No. 01/2020 - CEB-D, which will result in the acquisition, by Bahia Geração de Energia S.A. - Bahia PCH III, a subsidiary of the Company, of 100% (one hundred percent) of the shares issued by CEB Distribuição S.A. (CEB-D") (the Transaction"); b) ratification of the appointment and hiring of Planconsult Planejamento e Consultoria Ltda. and Apsis Consultoria Empresarial Ltda, |

7.8 Other relevant information

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| | | | | | <p>verifies the information contained in the analytical maps prepared by the Company itself, pursuant to article 21-W, items I and II of ICVM 481, and the records of the electronic remote participation system made available by the Company, pursuant to article 21-V, item III of ICVM 481. Also participating were the following managers of the Company: Eduardo Capelastegui Saiz, Executive Director of Asset Control and Planning, Simone Aparecida Borsato, Executive Director of Development, Leonardo Pimenta Gadelha, Executive Director of Finance and Investor Relations, and Fulvio da Silva Marcondes Machado, Executive Director of Distribution. The following also</p> | <p>specialized companies hired by the Company's management to prepare the appraisal report provided for in article 256 of the Brazilian Corporate Law, as a result of the Transaction ("Appraisal Reports"); c) approval of the Appraisal Reports; and d) ratification of the election of Mr. Marcio Hamilton Ferreira and Ms. Isabel Garcia-Tejerina as full and independent members, respectively, of the Company's Board of Directors.</p> |
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7.8 Other relevant information

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| | | | | | took part, Messrs. Edgar Victor Salem and Marcos Benedito Jorge, representatives of Planconsult Planejamento Consultoria Ltda., and Ms. Marcia Aparecida de Lucca Calmon and Mr. Caio Cesar Capelari Favero, representative of Apsis Consultoria Empresarial Ltda., which were available for clarification regarding the matters subject to the EGM. | |
| 2020 | 2019 | Annual and Extraordinary General Meeting | By means of a Call Notice published in the Valor Econômico Newspapers and Official Gazette of Rio de Janeiro on 03/20/2020, 03/23/2020 and 03/24/2020 | 04/20/2020 | The presence of shareholders representing: (i) within the scope of the Ordinary General Meeting 88.10% (eighty-eight point zero ten percent) of the Company's voting capital stock was verified; and (ii) within the scope of the Extraordinary General Meeting at 88.08% (eighty-eight point zero eight | a) Consideration of the accounts and annual report of the managers, examination, discussion and voting on the Financial Statements of the Company for the fiscal year ended on 12/31/2019 accompanied by the Independent Auditors' Opinions;.b) Approval of the Capital Budget; c) Allocation of net income for the fiscal year ended 12/31/2019 and the distribution of dividends; d) Election of members of the Board of Directors; e) Definition of the number of members and election of the members of the supervisory board and their respective alternates;.and.f).establishment of the annual overall remuneration of the Company's managers; |

7.8 Other relevant information

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| | | | | | <p>percent) of the Company's voting capital, as verified (i) by the signatures in the Shareholders' Attendance Book and (ii) by the Remote Voting Ballots received pursuant to CVM Instruction No. 481/09.</p> <p>In compliance with the provisions of article 134, § 1 of the Brazilian Corporation Law, Mr. Francesco Gaudio, member of the Company's supervisory board, Mr. Marcelo Nogueira, representative and KPMG Auditores Independentes; and the members of the Company's Management, Mr. Mário José Ruiz- Tagle Larrain, member of the Board of Directors and Chief Executive Officer of the Company.</p> | |
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7.8 Other relevant information

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| 2019 | 2019 | Extraordinary General Meeting | By means of a Call Notice published in the Valor Econômico Newspapers and Official Gazette of Rio de Janeiro on 07/24/2019, 07/25/2019 and 07/26/2019 | 08/22/2019 | Shareholders representing 85.63% of the capital stock, according to (i) signatures contained in the Shareholders' Attendance Book and (ii) consolidated remote voting map published by the Company on 08/21/2019, prepared based on valid remote voting ballots received through the Central Depository of B3, by Banco do Brasil S.A., as bookkeeper of the Company's shares and also directly by the Company, pursuant to CVM Instruction No. 481/09 (" <u>Synthetic Map</u> "). | (a) election of the members of the Board of Directors |
| 2019 | 2019 | Extraordinary General Meeting | There was no call notice due to the participation of all shareholders | 06/04/2019 | The presence of the shareholders representing the totality of the Company's capital was verified, according to the signatures contained in the Book of | a) election of alternate members of the supervisory board; and (b) acceptance of the conditional resignation of a full member and an alternate member of the supervisory board appointed by BB-BI. |

7.8 Other relevant information

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| | | | | | Shareholders' Attendance | |
| 2019 | 2019 | Extraordinary General Meeting | By means of a Call Notice published in the Valor Econômico Newspapers and Official Gazette of Rio de Janeiro on 04/12/2019, 04/15/2019 and 04/16/2019 | 04/29/2019 | The presence of the shareholders representing the totality of the Company's capital was verified, according to the signatures contained in the Book of Shareholders' Attendance. | a) the Company's adhesion to the Novo Mercado of B3; b) amendment and consolidation of the Company's Bylaws; c) conducting a public offering of secondary distribution of common shares issued by the Company ("Offering"); d) authorization for the Company's Board of Directors to approve the acts necessary for the launch and implementation of the Offering, as well as its terms and conditions; e) ratification of the appointment of a new full member appointed by the shareholder BB-BI; f) acceptance of the conditional resignation of the current full and alternate members appointed by BB-BI; g) conditional election of the independent members of the Board of Directors and of an additional full member appointed by Iberdrola Energia; h) restatement of the Company's Financial Statements for the 2016, 2017 and 2018 fiscal years; and i) authorization for the Company to include in the D&O coverage of its managers (Directors and Officers) coverage for events arising from the Offering. |
| 2019 | 2018 | Annual General Meeting | By means of a Call Notice published in the Valor Econômico Newspapers and Official Gazette of Rio de Janeiro on 03/19/2019, 03/20/2019 and 03/21/2019 | 04/17/2019 | The presence of the shareholders representing the totality of the Company's capital was verified, according to the signatures contained in the Book of Shareholders' Attendance. | a) Consideration of the accounts and the annual report of the managers, examination, discussion and voting of the Financial Statements for the fiscal year ended on 12/31/2018, accompanied by the Opinions of the Independent Auditors and the supervisory board; b) Approval of the Capital Budget; c) Allocation of net income for the fiscal year ended on 12/31/2018 and distribution of dividends; d) Definition of the number of members that will compose the supervisory board and respective election of its full members and respective alternates; e) Establishment of the |

7.8 Other relevant information

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|--|--|--|--|--|--|--|
| | | | | | | Annual overall remuneration of the Company's managers and the supervisory board. |
|--|--|--|--|--|--|--|

At the annual and extraordinary general meeting of the Company's shareholders on April 19, 2024, the following were elected: Mr. Francesco Gaudio, and his respective alternate, Mr. José Antonio Lamenza, Mr. Eduardo Valdés Sanchez, and his respective alternate, Ms. Glauca Janice Nitsche, Mr. João Guilherme Lamenza, and his respective alternate, Mr. Antônio Carlos Lopes, Mr. Ernesto Shuji Izumi, and his respective alternate, Ms. Rossana Isabel Sadir Prieto, and in a separate election Mr. Manuel Jeremias Leite Caldas, and his respective alternate, Mr. Eduardo Azevedo do Valle, the full members and their respective alternates will serve their terms until the Annual General Meeting that decides on the accounts for the 2024 fiscal year and will take office within 30 (thirty) days of this date, by signing the respective terms of office.

At the Company's annual general meeting on April 27, 2023, the following directors were elected: Mr. Fernando Sabbi Melgarejo (full member), Ms. Estrella Martin Segurado (alternate member), Ms. Wilsa Figuereido (alternate member) and Mr. Fabiano Romes Maciel (alternate member) to the Company's Board of Directors, whose terms of office will be unified for two (2) years, starting on August 22, 2023 and ending on August 21, 2025, will take office by signing the respective terms of office and will take up their duties as of August 22, 2023.

At the Company's annual shareholders' meeting on April 25, 2022, the appointment of an independent member of the Company's Board of Directors, Ms. Marina Freitas Gonçalves de Araújo Grossi, was ratified. The Director, whose appointment was ratified by the Annual General Meeting, will carry out her duties in a unified manner with the other members of the Company's Board of Directors, i.e. with a term of office until August 21, 2023. At the same meeting, the members of the Company's Supervisory Board were elected: Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza, Marcos Tadeu Siqueira and Manuel Jeremias Leite Caldas as members, and José Antonio Lamenza, Glauca Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima, and Eduardo Azevedo do Valle, all with a one-year term of office, i.e. until the annual shareholders' meeting to be held in 2023.

At the Company's annual shareholders' meeting on April 12, 2021, the following members of the Board of Directors were elected: José Ignacio Sánchez Galán, José Sainz Armada, Daniel Alcaín López, Mário José Ruiz-Tagle Larrain, Pedro Azagra Blazquez, Santiago Matias Martínez Garrido, José Ángel Marra Rodriguez, Denísio Augusto Liberato Delfino, Márcio de Souza, Alexandre Alves de Souza, Juan Manuel Eguiagaray Ucelay, Isabel Garcia-Tejerina and Cristiano Frederico Ruschmann, and, as alternate members, Messrs. Jesús Martinez Perez, Alejandro Román Arroy, Tomas Enrique Guijarro Rojas, Miguel Gallardo Corrales, Justo Garzón Ortega, João Ernesto de Lima Mesquita, Lauro Sander and Arthur Prado Silva, all with terms of 2 years, that is, until 08/21/2023. At this same meeting, the members of the Company's supervisory board were elected, the members being Messrs. Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza, Marcos Tadeu Siqueira and Manuel Jeremias Leite Caldas, and, as alternate members, José Antonio Lamenza, Glauca Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima, and Francisco Pais, all with a term of office of 1 year, that is, until the Annual Shareholders' Meeting to be held in 2022.

At the Company's annual and extraordinary shareholders' meeting of April 20, 2020,

7.8 Other relevant information

the appointments of the following members of the Company's Board of Directors were ratified: Daniel Alcaín López and Maria Ángeles Alcalá Diaz, and the alternate members of the Company's Board of Directors: Jesús Martínez Perez, Alejandro Román Arroyo and Tomas Enrique Guijarro Rojas. The Board of Directors, for which appointments are hereby ratified at the Annual General Meeting, will perform their duties in a unified manner with the remaining members of the Company's Board of Directors, i.e., serving a mandate until August 21, 2021. Members of the Company's Audit Committee were elected at this same meeting. Positions will be held by the following members: Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza and Iara Pasian and their alternates: José Antonio Lamenza, Glaucia Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima. Members of the Audit Committee were elected for a 1-year term.

Members of the Company's Board of Directors: Cristiano Frederico Ruschmann, Juan Manuel Eguigaray Ucelay and Regina Nunes, were elected at a special shareholders' meeting held on April 29, 2019. At this same meeting, (i) members of the Board of Directors Mauro Ribeiro Neto and Denísio Augusto Liberato Delfino, resigned as a permanent and alternate member of the Company's Board of Directors, respectively; and (ii) the member José Angel Marra Rodríguez, current alternate member of the Board of Directors since September 6, 2018, was elected to assume the position of permanent member of the Company's Board of Directors.

At the Company's special shareholders' meeting held on June 4, 2019, members of the Audit Committee Camilo Buzzi and Marcus Vinícius Codeceira Lopes Pedreira resigned as permanent and alternate members of the Company's Audit Committee, respectively. Additionally, according to the Meeting of the Company's Board of Directors held on June 4, 2019, the members (i) of the Audit Committee Mr. Denísio Augusto Liberato Delfino; (ii) the Remuneration and Succession Committee and the Related Parties Committee Mrs. Myrthes Cavalcante; (iii) the Remuneration and Succession Committee and the Financial Committee Mr. Cesar Marques Barreto; (iv) the Financial Committee and the Related Parties Committee Mr. Tito Santos Tavares Silva, (v) the Related Parties Committee Mr. Juan Carlos Rebollo Liveaga; (vi) the Related Parties Committee Mrs. Marília de Oliveira Carmo; (vii) the Related Parties Committee Mr. Francisco J. Hernando Isla; and (viii) the Related Parties Committee Mr. João Ernesto de Lima Mesquisa, resigned from their respective positions on the referred to committees. At this same Meeting of the Board of Directors held on June 4, 2019, (i) Mr. Juan Manuel Eguigaray Ucelay, current member of the Company's Board of Directors was elected to the positions of permanent member of the Audit Committee and Chair of the Related Parties Committee, (ii) Mrs. Regina Helena Jorge Nunes, current member of the Board of Directors was elected to the positions of permanent member of the Remuneration and Succession Committee and permanent member of the Financial Committee, (iii) Mr. Cristiano Frederico Ruschmann, current member of the Board of Directors, was elected to the position of permanent member of the Related Parties Committee and (iv) Mrs. Ângela Aparecida Seixas was elected to the position of permanent member of the Related Parties Committee.

At the Company's special shareholders' meeting held on August 22nd, 2019, the members of the Board of Directors were elected for an additional 2-year mandate.

Meetings of the Board of Directors

Below, we present the participation of the members of the Company's Board of Directors in the Meetings of the Board of Directors held in the last year:

| Board of Directors | Investiture Date | Total number of Meetings held by the respective body since investiture | % of members' participation in meetings held since investiture |
|--------------------|------------------|--|--|
|--------------------|------------------|--|--|

7.8 Other relevant information

| | | | |
|---|------------|----|------|
| José Ignacio Sánchez Galán | 08/22/2021 | 34 | 100% |
| José Sainz Armada | 08/22/2021 | 34 | 100% |
| Daniel Alcaín López | 08/22/2021 | 34 | 100% |
| Mário José Ruiz-Tagle Larrain | 08/22/2021 | 34 | 100% |
| Pedro Azagra Blazquez | 08/22/2021 | 34 | 100% |
| Santiago Matias Martínez Garrido | 08/22/2021 | 34 | 100% |
| Eduardo Capelastegui Saiz | 06.15.2022 | 18 | 100% |
| Denísio Augusto Liberato Delfino | 08/22/2021 | 34 | 100% |
| Márcio de Souza | 08/22/2021 | 34 | 100% |
| Fernando Sabbi Melgarejo | 08/22/2023 | 4 | 100% |
| Juan Manuel Eguíagaray Ucelay | 08/22/2021 | 34 | 100% |
| Marina Freitas Gonçalves de Araújo Grossi | 02/17/2022 | 28 | 100% |
| Cristiano Frederico Ruschmann | 08/22/2021 | 34 | 100% |
| Jesús Martínez Perez | 08/22/2021 | 34 | 0% |
| Mônica Grau Domene | 03/30/2022 | 34 | 0% |
| Alejandro Román Arroyo | 08/22/2021 | 34 | 0% |
| Tomas Enrique Guijarro Rojas | 08/22/2021 | 34 | 0% |
| Miguel Gallardo Corrales | 08/22/2021 | 34 | 0% |
| Justo Garzón Ortega | 08/22/2021 | 34 | 0% |
| Ana Maria Gati | 03/30/2022 | 20 | 0% |
| Estrella Martin Segurado | 08/22/2023 | 4 | 0% |
| Wilsa Figuereido | 08/22/2023 | 4 | 0% |
| Fabiano Romes Maciel | 08/22/2023 | 4 | 0% |

Meetings of the Supervisory Board

Participation of the members of the Company's Audit Committee in Meetings held in the last fiscal year (2023), whose mandate began on 04/27/2023 and ended on 04.19.2024:

A new election was held on 04.19.2024 with the renewal of the mandate of the directors indicated below and the election of Mr. Ernesto and Mrs. Rossana, whose mandate began on 04.19.2024 and ends at the 2025 Annual General Meeting.

| Supervisory Board | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|------------------------------|---|---|
| Francesco Gaudio | 23 | 100 |
| Eduardo Valdés Sanchez | 23 | 100 |
| João Guilherme Lamenza | 23 | 100 |
| Manuel Jeremias Leite Caldas | 23 | 100 |
| José Antonio Lamenza | 23 | 0 |
| Glaucia Janice Nietzsche | 23 | 0 |
| Antonio Carlos Lopes | 23 | 0 |
| Eduardo Azevedo do Valle | 23 | 0 |
| Ernesto Shuji Izumi | 1 | 100 |
| Rossana Isabel Sadir Prieto | 1 | 0 |

Meetings of the Audit Committee

Participation of the members of the Company's Audit Committee in the Meetings held in the last fiscal year is presented below:

7.8 Other relevant information

| Audit Committee | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|---|---|---|
| Juan Manuel Eguiagaray Ucelay | 34 | 100% |
| Marina Freitas Gonçalves de Araújo Grossi | 20 | 100% |
| Cristiano Ruschmann | 33 | 100% |
| Daniel Alcaín López | 27 | 100% |
| Fernando Sabbi Melgarejo | 4 | 100% |
| Mônica Grau Domene | 3 | 0 |
| Denísio Augusto Liberato Delfino | 33 | 0 |

Remuneration and Succession Committee Meetings

Participation of the members of the Company's Remuneration and Succession Committee in the Meetings held in the last fiscal year is presented below:

| Remuneration and Succession Committee | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|--|---|---|
| José Sainz Armada | 30 | 100% |
| Estrella Martín Segurado | 7 | 100% |
| Santiago Matías Martínez Garrido | 30 | 100% |
| Márcio de Souza | 22 | 100% |
| Marina Freitas Gonçalves de Araújo Grossi | 17 | 100% |
| Fabricia Abreu | 29 | 0 |
| Armando Ugarriza Capdevila | 29 | 0 |
| Rosario Baquero Alonso | 7 | 0 |
| Caroline Guarnieri de Paula do Nascimento | 22 | 0 |

Meetings of the Related Parties Committee

Below, we present the participation of the members of the Company's Related Parties Committee in the Meetings held in the last fiscal year:

| Related Parties Committee | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|----------------------------------|---|---|
| Juan Manuel Eguiagaray Ucelay | 15 | 100% |
| Cristiano Frederico Ruschmann | 15 | 100% |
| Ângela Aparecida Seixas | 15 | 100% |

Meetings of the Financial Committee

Below, we present the participation of the members of the Company's Financial Committee in the Meetings held in the last year:

| Financial Committee | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|----------------------------|---|---|
|----------------------------|---|---|

7.8 Other relevant information

| | | |
|----------------------------|----|------|
| Jesús Martinez Perez | 73 | 100% |
| David José Mesonero Molina | 14 | 100% |
| Justo Garzón Ortega | 73 | 100% |
| Jose Carlos Vasconcelos | 2 | 100% |
| Cristiano Ruschmann | 30 | 100% |
| Juan Bosco Lopez Aranguren | 61 | 0 |
| Miguel Gallardo Corrales | 26 | 0 |
| Rosario Baquero Alonso | 13 | 0 |
| Fabiano Romes Maciel | 2 | 0 |

Sustainability Committee Meetings

Participation of the members of the Company's Sustainability Committee in the Meetings held in the last fiscal year is presented below:

| Sustainability Committee | Total number of Meetings held by the respective body since investiture | % attendance of members at meetings held after investiture |
|---|--|--|
| Marina Freitas Gonçalves de Araújo Grossi | 15 | 100% |
| Roberto Fernandez Albendea | 21 | 100% |
| Gonzalo Saenz de Miera Cárdenas | 21 | 100% |
| Regina Reyes Gallur | 5 | 100% |
| Denísio Augusto Liberato Delfino | 21 | 100% |
| Marina Amigo Romero | 21 | 0 |
| Marta Martínez Sánchez | 21 | 0 |
| Justo Garzon Ortega | 21 | 0 |
| Ana Maria Gati | 21 | 0 |

The Company adopts differentiated corporate governance practices, such as a board of directors with a unified mandate and code of conduct, which are reflected in sections 5, 12 and 18 of this Reference Form and are in line with the practices adopted by its ultimate controlling shareholder, which is a true corporation listed in the Kingdom of Spain. Additionally, as a result of its adhesion process to the special corporate governance segment called Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão, the Company will adopt additional corporate governance practices, from the publication of the announcement of the beginning of its initial public offering of shares, such as (i) 100% tag along for all shares in the event of a change in shareholding control; and (ii) provision of independent directors in the Board of Directors, among other practices. Additionally, as of July 31, 2019, the Company, pursuant to article 29-A of CVM Guidance No. 480, of December 7, 2009, will disclose its report on the Brazilian Corporate Governance Code, indicating the practices suggested by IBGC - Brazilian Institute of Corporate Governance adopted by the Company.

8.1 Remuneration policy or practice

8.1. Describe the remuneration policy or practice of the board of directors, the permanent and non-permanent board of directors, the supervisory board, and the audit, risk, financial and remuneration committees, addressing the following aspects

a. remuneration policy or practice objectives

On April 23, 2019, the Company approved a new version of its Management Remuneration Policy ("Remuneration Policy"), applicable to the members of the Company's Permanent Executive Board, the Board of Directors and advisory committees.

The objectives of the Remuneration Policy are to attract and retain professionals with the skills and values required by the Company, encouraging them to achieve results and create value for shareholders and other *stakeholders*. As a result, the Company's remuneration programs seek to recognize and reward individual performance related to the Company's results, at levels competitive with those of the market.

The Remuneration Policy is part of the Company's Governance System and is available at the link <https://www.neoenergia.com/politicas-governanca-corporativa>.

b. practices and procedures adopted by the board of directors to determine individual remuneration of the board of directors and the executive board, indicating:

(i) issuer bodies and committees that participate in the decision-making process, identifying the manner in which they participate.

Within its organizational structure, the Company has implemented a Remuneration and Succession Committee ("Remuneration Committee"), a permanent advisory body reporting to the Board of Directors, the purpose of which is to analyze and propose recommendations to the Board of Directors in advance regarding policies, guidelines and remuneration methodology for the Company's managers, based on performance targets established by the Board of Directors, market references and inflation rates.

The Board of Directors evaluates recommendations from the Remuneration Committee annually, which may be reviewed whenever necessary, and defines the composition of the individual remuneration of the managers, respecting, in an indispensable manner, global limits previously approved at the Annual General Meeting.

Additionally, under the terms of the Remuneration Policy, the Company's Board of Directors shall, with the assistance of the Remuneration and Succession Committee: (i) define financial and non-financial performance targets for the Chief Executive Officer at the start of their mandate in accordance with the proposal submitted by the Remuneration and Succession Committee; (ii) define or delegate definition of financial and non-financial performance targets for remaining Officers at the start of their mandate to the Chief Executive Officer; (iii) carry out a formal evaluation of the Company's Chief Executive Officer annually; and (iv) carry out or delegate a formal evaluation of the Company's remaining Statutory Officers annually to the Chief Executive Officer, which refers to both agreed targets and other subjective elements of evaluation.

Definition of targets and evaluation of remaining Officers may be delegated to the Chief Executive Officer and, in such cases, the Chief Executive Officer must implement an annual and systematic process for evaluating the performance of the Executive Board, which, in addition to results, must be shared with the Board of Directors.

(ii) criteria and methodology used to establish individual remuneration, indicating whether studies are used to verify market practices, and, if so, the comparison criteria and scope of these studies

The Company monitors and verifies market practices periodically through salary surveys carried out by specialized consultants, in order to maintain its competitiveness vis-à-vis companies of the same size and in the Energy Sector. Surveys are carried out using methodologies (Job Matching / Scoring) that compare the

8.1 Remuneration policy or practice

level of responsibility of each function performed within the Company with similar positions in the Regulated Market.

(iii) frequency and how the board of directors assesses the appropriateness of the issuer's remuneration policy

Levels of remuneration received the Company's managers are based on market practices, obtained annually through salary surveys conducted by specialized consultants, through which specific panels of companies are selected that reflect a combination of the following characteristics:

- a. similar size to the Company, in terms of revenue; and
- b. the sector in which the Company operates.

The Company's Board of Directors assesses the appropriateness of remuneration practices and policy when establishing annual global remuneration for managers prior to the annual general meeting that approves the maximum amount to be distributed among the Company's management bodies.

c. composition of remuneration, indicating:

i. a description of the various elements that comprise remuneration, including, in relation to each body:

- **Board of Directors**

Established annually at an Annual General Meeting, remuneration received the Board of Directors consists of fixed remuneration, based on market practices and aims to recognize the value of the Directors both internally and externally. Such fixed remuneration is paid out monthly, and no additional remuneration is provided for whenever members hold or participate in more than one meeting of the Board of Directors within the same month. There is no benefit package and payment of short and long-term variable remuneration provided to members of this body.

During the 2023 fiscal year, permanent members of the Board of Directors only received monthly fees. The amount of the fees is not the same for all members, as a higher fee is assigned to the Chairman of the Board of Directors and to the members who participate concurrently in the Committees. In general, the fees were established in accordance with the reference standards in the market, based on annual surveys, with the objective of retribution for the services provided.

- **Permanent Executive Board**

The Remuneration and Succession Committee will advise the Board of Directors with regards to matters involving the remuneration of Officers and are responsible for the following functions, among others established in its bylaws: (i) propose remuneration levels for the Permanent Executive Board of Executive Officers, including for variable remuneration based on the results obtained; (ii) propose the formulation and evaluation of the Company's strategic objectives for the purposes of variable remuneration among the Executive Boards at the Neoenergia group; (iii) plan and recommend strategic actions for the succession of the members of the Permanent Executive Board at companies within the Neoenergia group; (iv) propose policies for the selection, evaluation, development and remuneration of the members of the Permanent Executive Board at companies within the Neoenergia group.

Remuneration received by the Permanent Executive Board is established by the Board of Directors according to global limits for remuneration set by the Shareholders' Meeting.

The total remuneration received by the Executive Board is composed of the following elements:

Fixed Remuneration: Seeks to recognize and reflect the value of the position both internally and externally, as well as the individual performance, experience, training and knowledge held by executives. Fixed remuneration is reviewed annually.

Variable Remuneration: Seeks to reward the achievement of individual and Company targets aligned with strategic planning. Consists of an annual variable element

8.1 Remuneration policy or practice

(short term) and additional remuneration linked to the Company's performance in relation to certain concrete economic-financial and operational parameters that are predetermined, quantifiable and aligned with the strategic objectives of the Company and the Neoenergia group (long term).

Parameters will be related, for the most part, to the economic-financial and operational aspects and will be concrete, predetermined, quantifiable and aligned with the Company's business interests and strategic objectives, as well as with the generation of long-term and sustainable value for shareholders, taking into account the area of activity of senior management and their individual performance.

Benefits: A set of welfare benefits, including insurance and pension systems.

Remuneration received by the Permanent Executive Board in 2023 was therefore composed of three elements:

- (i) Annual fee, divided into 12 (twelve) monthly installments;
- (ii) Variable Remuneration, divided into Short-Term Incentives (STI) and Long-Term Incentives (LTI). Short-Term Incentive (ICP) amounts are linked to the achievement of annual targets established for the board. The Long-Term Incentive (LTI) is a program that aligns the Organization's long-term objectives with targets for directors in a sustainable manner, recognizing the performance of the executives together with that of the Company; and
- (iii) Benefits package that includes PGBL (Open Benefit Plan Generator), Life Insurance, Health and Dental Insurance, vehicle.

- **Supervisory Board**

Permanent members of the Supervisory Board only receive monthly fees. Fee amounts are established and approved at the Annual General Meeting, observing the legal limit equivalent to 10% of the average attributed to the Permanent Executive Board, under the terms of Federal Law 6.404/76. There is no benefit package and payment of short and long-term variable remuneration provided to members of this body.

- **Committees**

In 2023, the Company had established five (5) Committees, as follows: Financial Committee, Audit Committee, Remuneration and Succession Committee, Related Parties Committee and Sustainability Committee. Each Committee is responsible for major day-to-day administrative decisions at the company and the planning and monitoring of strategic actions within its scope of authorizations. Each Committee is formed by five permanent members and their respective alternates, which are appointed by the Board of Directors, with the exception of the Related Parties Committee consisting of three members.

Remuneration received by members of the Advisory Committees is defined by the Board of Directors. These members are not offered a benefit package and payment of short and long term variable remuneration.

During 2023, the members appointed to the Committees only received monthly fees and did not maintain an employment relationship with the Company. Their fees were therefore not higher than members of the Board of Directors. The amount of the fees is not the same for all members, as a higher fee is awarded to the Chairman of the Committee.

In general, the fees were established in accordance with the reference standards in the market, based on annual surveys, with the objective of retribution for the services provided.

- **proportion of total remuneration during the last 3 fiscal years**

The average proportions for each remuneration element in 2023 and 2022, 2021 as determined by the Company, considering current remuneration practices is presented below:

| Year | Job Title | Monthly Compensation / Fees | Benefits | Other (Costs) | Variable Remuneration | Other Benefits/ Remuneration | Termination of Position | Total |
|------|--------------------|-----------------------------|----------|---------------|-----------------------|------------------------------|-------------------------|---------|
| 2023 | Board of Directors | 100% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |

8.1 Remuneration policy or practice

| | | | | | | | | |
|------|---------------------|---------|-------|-------|--------|-------|-------|---------|
| 2023 | Permanent Executive | 39.7% | 8.8% | 0.0% | 31.0% | 16.5% | 4.0% | 100.00% |
| 2023 | Supervisory Board | 100% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 2022 | Board of Directors | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 2022 | Permanent Executive | 45.10% | 7.80% | 0.00% | 47.10% | 0.00% | 0.00% | 100.00% |
| 2022 | Supervisory Board | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 2021 | Board of Directors | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 2021 | Permanent Executive | 38.52% | 8.19% | 0.00% | 53.10% | 0.00% | 0.19% | 100.00% |
| 2021 | Supervisory Board | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |

• calculation and adjustment methodology

The Company periodically monitors market practices through means of salary surveys carried out by specialized consultants, aiming to maintain its competitiveness vis-à-vis companies of the same size within the Energy Sector. The Remuneration and Succession Committee presents key premises of the global proposal for remuneration of managers to the Board of Directors annually based on market references and inflation indexes. The maximum remuneration received by company managers for the current year is established at the annual general meeting, and, this remuneration is distributed to management bodies at a subsequent meeting of the Board of Directors.

During the 2023 fiscal year, remuneration elements were adjusted as follows:

- Fees: adjustment applied due to research on market practices, taking the Company's Business Strategy into account. In 2023, fees for the Board of Directors and the Officers were adjusted individually according to the roles and responsibilities assumed. Fees for the Audit Committee were adjusted to comply with legislation.
- Benefits: PGBL and Life Insurance readjustment linked to the variation of the Fees; Health and Dental Plan have its readjustment linked to the variation of medical and dental costs and loss ratios calculated by the insurer.

Variable Remuneration:

The Permanent Executive Board's Short-Term Incentive (ICP) is paid out annually based on achievement of the objectives established at the start of the current year and approved by the Board of Directors, in a manner proportional to time spent at company. Maximum amounts vary between 80% and 100% of annual remuneration, according to the position held, and each Officer may obtain an individual result between 0 and 1,000 points, on which the ICP is calculated.

Calculations are approved by the Board of Directors, after recommendation from the Remuneration and Succession Committee and prior auditing by the Internal Auditor.

Long-Term Incentives (LTIs) are intended for the company's Permanent Executive Board. Payment of one of these programs is provided based on corporate objectives established for the evaluation period determined under the current Program. Eligible recipients receive a maximum individual amount (defined premium corresponding to the achievement of 100% of established objectives), as indicated by the Board of Directors, provided that general conditions provided for in Program Regulations are met. After the period of definition of the long-term corporate objectives, they are calculated and, based on the percentage achieved, the LTI is paid in three equal, successive and annual installments. Calculations are approved by the Board of Directors, after recommendation from the Remuneration and Succession Committee and prior auditing by the Internal Auditor.

The 2022-2025 Retention Program consists of a bonus to be paid in 4 installments (Dec/22, Jun/23, Jun/24, Jun/25) and will be subject to maintenance of the employment contract until Dec/25.

8.1 Remuneration policy or practice

Payments related to installments for December/2022 and June/2023 have already been provided in the form of bonuses. The Program aims to encourage the exclusive and integral dedication of beneficiaries with differentiated knowledge about the Company's operations.

Short-Term Incentive (ICP) and Long-Term Incentive (LTI) readjustment linked to the variation of the Fees. The change in the premises of each Program is linked to the approval of the Board of Directors, taking into account Market practices and Business Strategy.

- **key performance indicators taken into account under the Program, including, if applicable, indicators linked to ESG-related issues**

Variable Remuneration is the only element of remuneration that correlates with performance indicators. This form of remuneration is influenced by the composition of several indicators earned in each fiscal year. Among the main indicators are: Net Income, EBITDA, Growth, reduction of Operating Expenses, image of the Organization, optimize Investment Plan, improve the Service Quality Index, Strengthen intellectual capital, commitment to jobs in communities increasing the number of women in relevant positions among others.

This remuneration element, Variable Remuneration, is structured to reflect the development of performance indicators through a model based on objectives and targets described in an indicator map, aligned with the company's strategy.

ii. justifications for composition of remuneration

The Company's remuneration practices only provide fixed monthly fees to the members of the Board of Directors, Committees and the Supervisory Board due to their key decision-making and control function. Conversely, the composition of the remuneration of the Permanent Executive Board aims to reflect the responsibilities of each position while maintaining competitiveness with the market. The Company seeks to encourage continuous improvement among management, and the attraction and retention of its Officers. The main strategies implemented include: (a) guaranteeing a fixed remuneration and a package with benefits competitive with market practices and (b) complementing the remuneration package with short- and long-term variable elements linked to the Company's performance and individual performance.

iii. the existence of unpaid members by the issuer and the reason for this fact

There are no unpaid permanent members on the Permanent Executive Board, the Board of Directors and the Audit Committee, as shown in table 8.2. Alternate members do not receive monthly fees and are eligible for payment only in the absence of the permanent member.

d. existence of remuneration supported by subsidiaries, controlled companies or direct or indirect controlling companies

Since 2023, members of the Company's Executive Board, Board of Directors, and Audit Committee have not received remuneration supported by any subsidiaries, controlled companies or controlling companies (direct or indirect) at Neoenergia S.A. due to the position they hold in the Company.

e. existence of any remuneration or benefit linked to the occurrence of a certain corporate event, such as sale of the issuer's corporate control

The Company has not implemented any remuneration or benefit linked to the occurrence of a certain corporate event, such as the sale of the issuer's corporate control. As a result, this item is not applicable.

8.2 Total remuneration per body

| Total projected remuneration for the current Fiscal Year 12/31/2024 - Annual Amounts | | | | |
|--|--------------------|---------------------------|-------------------|---------------|
| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
| Total number of members | 23 | 10 | 10 | 43.00 |
| No. of paid members | 13 | 10 | 5 | 28.00 |
| Clarification | | | | |
| Fixed annual remuneration | | | | |
| Salary or monthly compensation | 12.812.500,00 | 19.595.377,93 | 929.726,25 | 33.337.604.18 |
| Direct and indirect benefits | 0.00 | 4,754,487.57 | 0.00 | 4,754,487.57 |
| Participation in committees | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other fixed remuneration | | | | |
| Variable remuneration | | | | |
| Bonus | 0.00 | 23.608.511,69 | 0.00 | 23.608.511,69 |
| Profit sharing | 0.00 | 0.00 | 0.00 | 0.00 |
| Participation in meetings | 0.00 | 0.00 | 0.00 | 0.00 |
| Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other variable remuneration | | | | |
| Post-employment | 0.00 | 0.00 | 0.00 | 0.00 |
| Termination of position | 0.00 | 0.00 | 0.00 | 0.00 |
| Share-based (including options) | 0.00 | 9.924.614,56 | 0.00 | 9.924.614,56 |
| Note | | | | |
| Total remuneration | 12.812.500,00 | 57.882.991,75 | 929.726,25 | 71.625.218,00 |

| Total Remuneration for the Fiscal Year as of 12/31/2023 - Annual Amounts | | | | |
|--|---|---|---|---------------|
| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
| Total number of members | 23 | 10.67 | 10.00 | 43.67 |
| No. of paid members | 13 | 10.67 | 5.00 | 28.67 |
| Clarification | | | | |
| Fixed annual remuneration | | | | |
| Salary or monthly compensation | 12.558.333,34 | 19.104.954,43 | 817.727,12 | 32.481,014.89 |
| Direct and indirect benefits | 0.00 | 4,249,903.39 | 0.00 | 4,249,903.39 |
| Participation in committees | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other fixed remuneration | | | | |
| Variable remuneration | | | | |
| Bonus | 0.00 | 14.911.390,14 | 0.00 | 14.911.390,14 |
| Profit sharing | 0.00 | 0.00 | 0.00 | 0.00 |
| Participation in meetings | 0.00 | 0.00 | 0.00 | 0.00 |
| Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other variable remuneration | | | | |
| Post-employment | 0.00 | 0.00 | 0.00 | 0.00 |
| Termination of position | 0.00 | 1.907.044,52 | 0.00 | 1.907.044,52 |
| Share-based (including options) | 0.00 | 7.936.958,32 | 0.00 | 7.936.958,32 |
| Note | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | |
| Total remuneration | 12.558.333,34 | 48.110.250,80 | 817.727,12 | 61.486.311,26 |

| Total Remuneration for the Fiscal Year on 12/31/2022 - Annual Amounts | | | | |
|---|---|---|---|---------------|
| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
| Total number of members | 23 | 10.42 | 10 | 43.42 |
| No. of paid members | 13 | 10.42 | 5 | 28.42 |
| Clarification | | | | |
| Fixed annual remuneration | | | | |
| Salary or monthly compensation | 9,949,930.49 | 21,462,494.69 | 735,000.00 | 32,147,425.18 |
| Direct and indirect benefits | 0.00 | 3,728,978.76 | 0.00 | 3,728,978.76 |
| Participation in committees | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other fixed remuneration | Amounts referring to total charges | Amounts referring to total charges | Amounts referring to total charges | |
| Variable remuneration | | | | |
| Bonus | 0.00 | 22,408,505.72 | 0.00 | 22,408,505.72 |
| Profit sharing | 0.00 | 0.00 | 0.00 | 0.00 |
| Participation in meetings | 0.00 | 0.00 | 0.00 | 0.00 |
| Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other variable remuneration | | | | |
| Post-employment | 0.00 | 0.00 | 0.00 | 0.00 |
| Termination of position | 0.00 | 0.00 | 0.00 | 0.00 |
| Share-based (including options) | 0.00 | 0.00 | 0.00 | 0.00 |
| Note | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | |
| Total remuneration | 9,949,930.49 | 47,599,979.17 | 735,000.00 | 58.284.909,66 |

| Total Remuneration for the Fiscal Year on 12/31/2022 - Annual Amounts | | | | |
|---|---|---|---|---------------|
| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
| Total number of members | 20.83 | 9 | 8.75 | 38.58 |
| No. of paid members | 13 | 9 | 4.75 | 26.75 |
| Clarification | | | | |
| Fixed annual remuneration | | | | |
| Salary or monthly compensation | 9.008.333,45 | 13.026.707,15 | 617.083,03 | 22.652.123,63 |
| Direct and indirect benefits | 0.00 | 2.769.409,22 | 0.00 | 2.769.409,22 |
| Participation in committees | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other fixed remuneration | Amounts referring to total charges | Amounts referring to total charges | Amounts referring to total charges | |
| Variable remuneration | | | | |
| Bonus | 0.00 | 17.957.608,21 | 0.00 | 17.957.608,21 |
| Profit sharing | 0.00 | 0.00 | 0.00 | 0.00 |
| Participation in meetings | 0.00 | 0.00 | 0.00 | 0.00 |
| Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Description of other variable remuneration | | | | |
| Post-employment | 0.00 | 0.00 | 0.00 | 0.00 |
| Termination of position | 0.00 | 65.633,36 | 0.00 | 65.633,36 |
| Share-based (including options) | 0.00 | 0.00 | 0.00 | 0.00 |
| Note | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | |
| Total remuneration | 9.008.333,45 | 33,819,357.94 | 617.083,03 | 43.444.774,42 |

8.3 Variable Remuneration

Fiscal Year: 12/31/2024

| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|--|--------------------|---------------------------|-------------------|---------------|
| Total number of members | 23 | 10 | 10 | 43.00 |
| Number of remunerated members | 13 | 10 | 5 | 28.00 |
| Clarification | | | | |
| REMUNERATION REGARDS TO BONUSES | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 27.398.878,00 | 0.00 | 27,398,878.00 |
| Amount effectively recognized during fiscal year | 0.00 | 23.608.512,00 | 0.00 | 23,608,512.00 |
| REMUNERATION THROUGH PROFIT SHARING | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount effectively recognized during fiscal year | 0.00 | 0.00 | 0.00 | 0.00 |

Fiscal Year: 12/31/2023

| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|--|--------------------|---------------------------|-------------------|---------------|
| Total number of members | 23 | 10.67 | 10.00 | 43.67 |
| Number of remunerated members | 13 | 10.67 | 5.00 | 28.67 |
| Clarification | | | | |
| REMUNERATION REGARDS TO BONUSES | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 32,212,646.00 | 0.00 | 32,212,646.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 36,400,147.00 | 0.00 | 36,400,147.00 |
| Amount effectively recognized during fiscal year | 0.00 | 14.911.390,00 | 0.00 | 14,911,390.00 |
| REMUNERATION THROUGH PROFIT SHARING | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount effectively recognized during fiscal year | 0.00 | 0.00 | 0.00 | 0.00 |

Fiscal Year: 12/31/2022

| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|--|--------------------|---------------------------|-------------------|---------------|
| Total number of members | 23 | 10.42 | 10 | 43.42 |
| Number of remunerated members | 13 | 10.42 | 5 | 28.42 |
| Clarification | | | | |
| REMUNERATION REGARDS TO BONUSES | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 31.296.120,00 | 0.00 | 31,296,120.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 31.317.991,00 | 0.00 | 31,317,991.00 |
| Amount effectively recognized during fiscal year | 0.00 | 53.121.049,00 | 0.00 | 53,121,049.00 |
| REMUNERATION THROUGH PROFIT SHARING | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount effectively recognized during fiscal year | 0.00 | 0.00 | 0.00 | 0.00 |

Fiscal Year: 12/31/2021

| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|--|--------------------|---------------------------|-------------------|---------------|
| Total number of members | 20.83 | 9 | 8.75 | 38.58 |
| Number of remunerated members | 13 | 9 | 4.75 | 26.75 |
| Clarification | | | | |
| REMUNERATION REGARDS TO BONUSES | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 24.364.330,00 | 0.00 | 24,364,330.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 25.178.104,00 | 0.00 | 25,178,104.00 |
| Amount effectively recognized during fiscal year | 0.00 | 45.885.221,00 | 0.00 | 45,885,221.00 |
| REMUNERATION THROUGH PROFIT SHARING | | | | |
| Minimum amount provided under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum amount provided for under remuneration plan | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount provided for under remuneration plan, if established targets are achieved | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount effectively recognized during fiscal year | 0.00 | 0.00 | 0.00 | 0.00 |

8.4 Share-based remuneration plan

8.4 - Share-based remuneration plan for the board of directors and the permanent executive board in force during the last fiscal year and scheduled for the current fiscal year

a. general terms and conditions

The LTI is a mechanism used for the remuneration and retention of administrators, executives and managers of companies that are part of the Company's group. The approved Program will have a duration of six years and be divided as follows: (1) Period for assessment of performance level with regards to Objectives. January 1, 2020 until December 31, 2022; and (2) Payment period: annual payment in 3 installments in the years 2023 to 2025.

b. approval date and body responsible

On March 16 and April 20, 2020, the Board of Directors and the a Special Shareholders' Meeting, respectively, approved the implementation of a share-based Long-Term Incentive Program ("LTI").

c. maximum number of initiatives included

The maximum number of net shares to be delivered to all Recipients under the 2020-2022 Program (controlling company and subsidiaries) will total 3,650,000 (three million six hundred and fifty thousand), equivalent to 0.3% of the capitalization and equivalent to R\$91MM net, excluding taxes, social and social security costs.

d. Maximum number of options to be granted

Not applicable.

e. conditions for acquisition of shares

The 2020-2022 Program is linked to the Company's performance in relation to the following objectives. A challenging scenario with profitable growth, financial security and commitment to sustainable development is projected for the company, as presented below:

| Weight | Purpose |
|--------|--|
| 30% | Cumulative average annual growth (CAGR) of net Benefit for the period 2020-2022 based on closing of accounts in 2019 |
| 20% | Comparative development of Total Return to Shareholder (TSR) as part of comparable relationship |
| 20% | Maintenance of the Company's financial soundness: Net Debt / EBITDA |
| 30% | Sustainable Development Goals |

f. criteria for setting acquisition or exercise price

The market share purchase price on their respective purchase dates will be used in such cases.

Additionally, on July 15, 2020, the Company's Board of Directors approved the repurchase of up to 2,555,000 (two million five hundred and fifty-five thousand) shares, through the contracting of a financial instrument (*Equity Swap*), to protect the Company from volatility in the price of its shares (NEOE3), in cases in which such events could negatively impact the future cash flows assumed under its Long-Term Incentive Program. The average reference price for *Equity swap shares*, at the time, totaled R\$16.20.

8.4 Share-based remuneration plan

g. criteria for establishing acquisition or exercise period

The Board of Directors or the Chief Executive Officer (respecting their assigned authorizations) may, based on the professional development and level of responsibility of the Recipient during the Assessment Period, vis-à-vis the generation of value for the Company, increase or reduce the maximum number of shares net of the incentive for the remaining term of the Assessment Period.

h. means of payment

Delivery of the shares as part of 3 (three) annual installments throughout the payment period.

i. restrictions on the transfer of shares

Shares will not be delivered if the conditions for their granting are not met (targets not reached and/or early end of the recipient's employment contract).

j. criteria and events that, once verified, will result in suspension, alteration or extinction of the plan

Partial advance expiration of the Program may be declared if: (i) the Company participates in any corporate reorganization involving companies not belonging to its economic group (ii) in the event of dissolution and/or liquidation of the Company; or (iii) in the event that there is a change in shareholding control, which is considered the acquisition by an individual or legal entity individually or jointly with other persons bound to a voting agreement, of ownership interest in the Company greater than 50% of the share capital or less significant interest that allows the acquirer to elect the majority of the members of the Company's Board of Directors.

The Company's Board of Directors may, upon an opinion being issued by the Remuneration and Succession Committee, modify the conditions of this Program in a manner considered necessary or convenient in order to adapt/fulfill legal and fiscal conditions or requirements of any other nature that may affect Recipients under the 2020-2022 Program or the Company.

In the above cases, participants will be notified of changes to the Program and their effects.

k. effects of the manager's departure from the issuer's bodies on rights held under the share-based remuneration plan

Maintaining recipient status under the Incentive Plans depends, among other aspects, on a continued employment relationship with the Company. The loss of recipient status under the Plan at any time during its effective period will deprive the recipient of the right to receive any amounts arising from these incentives, except in the following cases:

- Temporary disability due to illness or accident recognized by social security;
- If the Recipient retires at the age of 65 (sixty-five) and their employment relationship with the Company is terminated, they will be automatically excluded from the 2020-2022 Program, but will continue to be entitled to the granting and payment of the incentives to which he would have been entitled if they had remained active at the Company.

8.5 Share-based remuneration (Stock options)

Justification for not completing the table:

The Company does not have share-based remuneration in place in the form of stock options. This item 8.5 is therefore not applicable.

8.6 Granting of stock options

8.6 - With regards to each specific granting of stock options made in the last 3 fiscal years and scheduled for the current fiscal year, among the board of directors and the permanent executive board, prepare a table with the following content:

- a. body**
- b. total number of members**
- c. number of remunerated members**
- d. grant date**
- e. number of options granted**
- f. period before options may be exercised**
- g. maximum period for exercising options**
- h. period of restriction on the transfer of shares received as a result of the exercise of options**
- i. fair value of options as of the grant date**
- j. multiplication of the number of shares granted by fair value of the options as of the grant date**

The Company does not offer remuneration based on stock options. As a result, item 8.6 is not applicable for the last 3 fiscal years and forecast for the current fiscal year.

8.7 Open options

8.7 - With regards to outstanding options open to the board of directors and the permanent executive board at the end of the last fiscal year, prepare a table with the following content:

- a. body**
- b. total number of members**
- c. number of remunerated members**
- d. options not yet exercisable**
 - i. quantity**
 - ii. date on which they may be exercised**
 - iii. maximum period for exercising options**
 - iv. period for restriction on the transfer of shares**
 - v. weighted average price exercised**
 - vi. fair value of options on the final day of the fiscal year**
- e. exercisable options**
 - i. quantity**
 - ii. maximum period for exercising options**
 - iii. period for restriction on the transfer of shares**
 - iv. weighted average price exercised**
 - v. fair value of options on the final day of the fiscal year**
 - f. fair value of total options on the final day of the fiscal year**

The Company does not offer remuneration based on stock options. As a result, item 8.7 is not applicable.

8.8 Options exercised and shares delivered

8.8 - With regards to options exercised related to the share-based remuneration received the board of directors and the permanent executive board , during the last 3 fiscal years, prepare a table with the following content:

- a. body**
- b. total number of members**
- c. number of remunerated members**
- d. number of shares**
- e. weighted average price exercised**
- f. weighted average market price of shares relative to exercised options**
- g. multiplying the total exercised options by the difference between the weighted average exercise price and the weighted average market price for shares relative to exercised options**

The Company does not offer remuneration based on stock options. As a result, item 8.8 is not applicable.

8.9 Potential dilution through granting of shares

8.9 - Share-based remuneration, in the form of shares to be delivered directly to recipients, recognized in the results for the last 3 fiscal years and projections for the current fiscal year for the board of directors and the permanent executive board

- a. body
- b. total number of members
- c. number of remunerated members
- d. potential dilution in cases in which all shares are granted to recipients

| Share-based remuneration delivered to recipients 2024 | Permanent Executive Board |
|---|---------------------------|
| b. total number of members | 10.00 |
| c. number of paid members | 10.00 |
| d. potential dilution in cases in which all shares are granted to recipients (number of shares) | 1,028,886 |

| Share-based remuneration delivered to recipients 2023 | Permanent Executive Board |
|---|---------------------------|
| b. total number of members | 10.67 |
| c. number of paid members | 10.67 |
| d. potential dilution in cases in which all shares are granted to recipients (number of shares) | 1.125.349 |

| Share-based remuneration delivered to recipients 2022 | Permanent Executive Board |
|---|---------------------------|
| b. total number of members | 10.42 |
| c. number of paid members | 10.42 |
| d. potential dilution in cases in which all shares are granted to recipients (number of shares) | 1.223.438 |

| Share-based remuneration delivered to recipients 2021 | Permanent Executive Board |
|---|---------------------------|
| b. total number of members | 9.00 |
| c. number of paid members | 9.00 |
| d. potential dilution in cases in which all shares are granted to recipients (number of shares) | 1.370.551 |

8.10 Granting of shares

8.10 - With regards to each specific share granted in the last 3 fiscal years and scheduled for the current fiscal year, among the board of directors and the permanent executive board

| Share-based remuneration granted 2024 | Permanent Executive Board |
|--|---------------------------|
| b. total number of members | 10.00 |
| c. number of paid members | 10.00 |
| d. grant date | 12/01/2020 |
| e. number of shares granted | 1.286.108 |
| f. deadline for delivery of shares | 06/30/2025 |
| g. period for restriction on the transfer of shares | N/A |
| h. fair value of the shares as of the grant date | 18.36 |
| i. multiplication of the number of shares granted by the fair value of the shares as of the grant date | R\$ 23,612,943 |

| Share-based remuneration granted 2023 | Permanent Executive Board |
|--|---------------------------|
| b. total number of members | 10.67 |
| c. number of paid members | 10.67 |
| d. grant date | 12/01/2020 |
| e. number of shares granted | 1.406.686 |
| f. deadline for delivery of shares | 06/30/2025 |
| g. period for restriction on the transfer of shares | N/A |
| h. fair value of the shares as of the grant date | 18.36 |
| i. multiplication of the number of shares granted by the fair value of the shares as of the grant date | R\$25,826,755 |

| Share-based remuneration granted 2022 | Permanent Executive Board |
|--|---------------------------|
| b. total number of members | 10.42 |
| c. number of paid members | 10.42 |
| d. grant date | 12/01/2020 |
| e. number of shares granted | 1.223.438 |
| f. deadline for delivery of shares | 06/30/2025 |
| g. period for restriction on the transfer of shares | N/A |
| h. fair value of the shares as of the grant date | 18.36 |
| i. multiplication of the number of shares granted by the fair value of the shares as of the grant date | R\$22,462,322 |

8.10 Granting of shares

| Share-based remuneration granted 2021 | Permanent Executive Board |
|--|---------------------------|
| b. total number of members | 9.00 |
| c. number of paid members | 9.00 |
| d. grant date | 12/01/2020 |
| e. number of shares granted | 1.370.551 |
| f. deadline for delivery of shares | 06/30/2025 |
| g. period for restriction on the transfer of shares | N/A |
| h. fair value of the shares as of the grant date | 18.36 |
| i. multiplication of the number of shares granted by the fair value of the shares as of the grant date | R\$25,163,316 |

8.11 Shares Delivered**Fiscal Year: 12/31/2023**

| | Board of Directors | Permanent Executive Board | Supervisory Board |
|---|--------------------|---------------------------|-------------------|
| Total number of members | | 10.67 | |
| Number of remunerated members | | 10.67 | |
| No. of shares | | 375,117 | |
| Average weighted purchase price | | 15.34 | |
| Average weighted market price of acquired shares | | 15.34 | |
| Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired | | 0.00 | |
| Clarification | | | |

Fiscal Year: 12/31/2022

| | Board of Directors | Permanent Executive Board | Supervisory Board |
|---|--------------------|---------------------------|-------------------|
| Total number of members | | 10.42 | |
| Number of remunerated members | | 10.42 | |
| No. of shares | | 0 | |
| Average weighted purchase price | | 0.00 | |
| Average weighted market price of acquired shares | | 0.00 | |
| Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired | | 0.00 | |
| Clarification | | | |

Fiscal Year: 12/31/2021

| | Board of Directors | Permanent Executive Board | Supervisory Board |
|---|--------------------|---------------------------|-------------------|
| Total number of members | | 9.00 | |
| Number of remunerated members | | 9.00 | |
| No. of shares | | 0 | |
| Average weighted purchase price | | 0.00 | |
| Average weighted market price of acquired shares | | 0.00 | |
| Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired | | 0.00 | |
| Clarification | | | |

8.12 Pricing of shares/options

8.12 - Information necessary in understanding data disclosed in items 8.5 to 8.11, including an explanation of the method used to price shares and options, indicating at a minimum:

a. pricing model

Discounted cash flow. The applied pricing model takes the market value of Neoenergia S.A. shares as of the program grant date into account less the present value of dividends projected by management during the program period.

b. data and assumptions used in pricing model, including the average weighted share price, exercise price, expected volatility, option validity, expected dividends, and risk-free interest rate

- Market price of shares as of grant date: R\$18.36.
- Average present value of expected dividends: R\$2.27.
- Interest rate: 8.59% p.a.
- Reference value of shares as of the grant date: R\$16.09.

In the event that the provision of payment in ILP shares results in a decrease in the *free float* below 15%, payment may be provided through the equivalent amount in reals considering the share price at the time.

c. method used and assumptions made to incorporate the expected effects of advance exercise

Not applicable.

d. means of determining expected volatility

Not applicable.

e. whether any other feature of the option was incorporated into measurement of its fair value

Not applicable.

8.13 Ownership interest held by body

8.13. Include the number of shares, membership interests and other securities convertible into shares or membership interests, issued in Brazil or overseas by the issuer, its direct or indirect controlling or controlled companies, or companies under common control, which are held by members of the board of directors, the permanent executive board or the audit committee, grouped by body

| Company* | Class | Board of Directors | Supervisor y Board | Executive Board | Total |
|--------------------|-------|--------------------|--------------------|-----------------|----------------|
| Neoenergia | ON | 556,520 | 300 | 190,851 | 747,671 |
| Neoenergia Coelba | ON | 0 | 443 | 0 | 443 |
| Neoenergia Coelba | PNA | 0 | 30,032 | 0 | 30,032 |
| Neoenergia Coelba | PNB | 0 | 0 | 0 | 0 |
| Neoenergia Elektro | ON | 0 | 0 | 0 | 0 |
| Neoenergia Elektro | PN | 0 | 0 | 0 | 0 |
| Neoenergia Cosern | ON | 7 | 4,094 | 0 | 4,101 |
| Neoenergia Cosern | PNA | 0 | 10,802 | 0 | 10,802 |
| Neoenergia Cosern | PNB | 0 | 23,100 | 0 | 23,100 |
| Afluente T | ON | 0 | 0 | 0 | 0 |

8.14 Pension plans

8.14 - Information on pension plans granted to members of the board of directors and permanent officers

| | |
|---|---|
| a. Agency | Permanent Executive Board |
| b. Number of members | 10.67 |
| c. Number of paid members | 10.67 members with policies in force at the Company as of 12/31/2023 |
| d. Plan name | Bradesco |
| e. Number of managers meeting retirement conditions | - |
| f. Conditions for early retirement | - Applicant must be at least 50 years of age; |
| | - Have contributed to the plan for a minimum of one year. |
| | Whenever monthly income resulting from the balance of the participant's total provision account under the PGBL upon the benefit being granted, results in an amount lower than that of the adjusted reference unit, the existing balance will be paid in a single instalment, canceling the participant's link to the plan. |
| g. Updated amount of contributions accumulated under the pension plan by the end of the last fiscal year, discounting the portion related to contributions made directly by managers | R\$5,527,346.98 (12/31/2021) R\$4,148,404.56 (12/31/2022) R\$6,500,104.89 (12/31/2023) |
| h. Total accumulated value of contributions made during the last fiscal year, discounting the portion related to contributions made directly by managers | R\$1,439,861.47 (12/31/2021) R\$1,853,750.26 (12/31/2022) R\$2,351,700.33 (12/31/2023) |
| i. Whether possibility exists of advance redemption and the corresponding conditions | None. Exclusively in the case of termination of employment contract, in which the plan participant is guaranteed complete redemption of the balance of the participant's provisioning account - Instituting party. |

8.15 Minimum, average and maximum remuneration

Annual amounts

| | Permanent Executive Board | | | Board of Directors | | | Supervisory Board | | |
|---------------------------------|---------------------------|--------------|--------------|--------------------|--------------|--------------|-------------------|------------|------------|
| | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2023 | 12/31/2022 | 12/31/2021 |
| No. of members | 10.67 | 10.42 | 9 | 23 | 23 | 20.83 | 10.00 | 10 | 8.75 |
| Number of remunerated members | 10.67 | 10.42 | 9 | 13 | 13 | 13 | 5.00 | 5 | 4.75 |
| Largest remuneration amountReal | 10.563.791,00 | 9.071.229,00 | 8.534.215,00 | 2.000.000,00 | 1.100.000,00 | 1.000.000,00 | 197.673,00 | 147.000,00 | 130.753,00 |
| Lowest remuneration amountReal | 3.252.369,00 | 1.877.962,00 | 2.429.059,00 | 733.333,00 | 632.500,00 | 575.000,00 | 197.673,00 | 147.000,00 | 130.753,00 |
| Average remuneration amountReal | 4,510,336.00 | 4,569,598.00 | 3.757.706,00 | 966.026,00 | 765.379,00 | 692.949,00 | 163.545,00 | 147.000,00 | 129.912,00 |

Notes and clarifications

| | Permanent Executive Board | |
|------------|--|---------------|
| | Note | Clarification |
| 12/31/2023 | The Company is responsible for 100% of the remuneration received by permanent officers, according to item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body. | |
| 12/31/2022 | The Company is responsible for 100% of the remuneration received by permanent officers, according to item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body. | |
| 12/31/2021 | The Company is responsible for 100% of the remuneration received by permanent officers, according to item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body. | |

| | Board of Directors | |
|-------------------|--|---------------|
| | Note | Clarification |
| 12/31/2023 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |
| 12/31/2022 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |
| 12/31/2021 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |

| | Supervisory Board | |
|-------------------|--|---------------|
| | Note | Clarification |
| 12/31/2023 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |
| 12/31/2022 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |
| 12/31/2021 | <p>The total number of members of the Audit Committee includes all permanent members and alternates. The number of remunerated members on the Audit Committee includes permanent or alternate members, provided that they have not waived their right to receive remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP.</p> <p>The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results.</p> <p>The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months.</p> | |

8.16 Remuneration/indemnity mechanisms

8.16 - Describe contractual arrangements, insurance policies or other instruments that structure remuneration or indemnity mechanisms for managers in the event that they are removed from their position or retire, indicating financial consequences for the issuer

According to the Management Services Agreement agreed upon between the Company and Permanent Officers, in the event that the respective employment contract is terminated (by the contracting parties), officers are entitled to remuneration calculated based on their fixed monthly fees, as well as medical/dental plan coverage for up to 12 (twelve) months after termination of the contract. Under extraordinary circumstances, officers may be eligible for conditions for termination of employment contract, provided that they are approved by the Board of Directors, after a recommendation is made by the Remuneration and Succession Committee.

The Company offers managers comprising the Company's Executive Board and Board of Directors and Audit Committees, by virtue of their assuming responsibilities legally assigned to the position, a document stating that the company will take all measures and assume all costs necessary to defend them in any proceedings, including but not limited to investigations, complaints, inquiries, or judicial or out of court proceedings, of any nature until a final and unappealable ruling is made, regardless of the location or jurisdiction, body, legal forum or court in which they are initiated and terminated. The company will also assume responsibility for debts or reimburse managers for any amounts arising from such proceedings related to the exclusive duties and responsibilities of the exercise as part of their position at the Company and which result in a decrease in equity.

Notwithstanding the above provisions, the same document states that the Company will not defend managers nor will it be responsible for the results or costs of any of the procedures provided for above that is, directly or indirectly, resulting from acts performed by the manager (i) that violate the law or the Company's Bylaws, or (ii) are aimed at the manager's own interests or those of third parties to the detriment of the Company's interests.

In addition to the above commitment, the Company will also contract an insurance policy for managers comprising the Executive Board and the Company's Board of Directors and Audit Committee, as described in item 7.7, up to an Insured Limit of R\$150,000,000 (one hundred and fifty million), a premium of R\$1,859,645.24 (one million eight hundred and fifty-nine thousand six hundred and forty-five reais and twenty-four centavos), and similar coverage guaranteeing the payment of indemnity and defense costs for proceedings acts related to the exclusive duties and responsibilities of managers.

8.17 Percentage of related parties in remuneration

8.17 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate the percentage of the total remuneration for each body recognized in the issuer's income regarding members of the board of directors, permanent executive board or audit committee who are parties related to the controlling company, whether directly or indirectly, as defined under accounting rules pertinent to this matter

| Management Body/ Fiscal Year | Board of Directors | Permanent Executive Board | Supervisory Board |
|------------------------------|--------------------|---------------------------|-------------------|
| 2024 | 77% | 0% | |
| 2023 | 77% | 0% | |
| 2022 | 79% | 0% | |
| 2021 | 80% | 0% | |

8.18 Remuneration - Other positions

8.18 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate amounts recognized in the issuer's income as remuneration for members of the board of directors, permanent executive board or audit committee, grouped by body, for any reason other than the position they occupy, such as commissions and consulting or advisory services provided

There has been no payments made in the last 3 fiscal years and there is no provision in place for the current fiscal year for remuneration for members of the Permanent Executive Board, Board of Directors and Audit Committee for any reason other than the position they occupy.

8.19 Recognized remuneration at controlling/controlled company

8.19 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate amounts recognized in the income statement for direct or indirect controlling companies, companies under common control and subsidiaries of the issuer, such as remuneration of members of the board of directors, permanent executive board or audit committee at the issuer, grouped by body, specifying how such amounts were attributed to such individuals

Fiscal year 2024 - projected remuneration according to the exercise of position at issuer

| 2024 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|-------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | - | - | - | - |
| Companies under common control | - | - | - | - |

Fiscal year 2024 - other expected remuneration, specifying the position to which they were assigned

| 2024 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|---------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | 0 | 0 | 761,158 | 761,158 |
| Companies under common control | - | - | - | - |

Fiscal year 2023 - expected remuneration received due to exercise of a position at the issuer

| 2023 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|-------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | - | - | - | - |
| Companies under common control | - | - | - | - |

Fiscal year 2023 - other expected remuneration received, specifying the position to which they were assigned

| 2023 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---|--------------------|---------------------------|-------------------|---------|
| Direct and indirect controlling companies | - | - | - | - |
| Issuer controlled companies | 0 | 0 | 673,105 | 673,105 |
| Companies under common control | - | - | - | - |

Fiscal year 2022 - remuneration received due to the exercise of a position at the issuer

| 2022 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|-------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | - | - | - | - |
| Companies under common control | - | - | - | - |

Fiscal year 2022 - other remuneration received, specifying the position to which they were attributed

| 2022 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|---------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | 0 | 0 | 605,438 | 605,438 |
| Companies under common control | - | - | - | - |

8.19 Recognized remuneration at controlling/controlled company**Fiscal year 2021 - remuneration received due to the exercise of a position at the issuer**

| 2021 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|-------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | - | - | - | - |
| Companies under common control | - | - | - | - |

Fiscal year 2021 - other remuneration received, specifying the position to which they were attributed

| 2021 | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
|---------------------------------|--------------------|---------------------------|-------------------|---------|
| Direct and indirect controlling | - | - | - | - |
| Issuer controlled companies | - | - | 556,388 | 556,388 |
| Companies under common control | - | - | - | - |

8.20 Other relevant information

8.20 - Other relevant information

Total remuneration received by the board of directors, permanent executive board and audit committee considering social security costs.

| Total projected remuneration for the current Fiscal Year 12/31/2024 - Annual Amounts with social security costs | | | | |
|---|---|---|---|---------------|
| | Board of Directors | Permanent Executive Board | Supervisory Board | Total |
| Total no. of members * | 23.00 | 10.00 | 10.00 | 43.00 |
| No. of paid members | 13.00 | 10.00 | 5.00 | 28.00 |
| Fixed annual remuneration | 0 | 0 | 0 | |
| Salary or monthly compensation | 12.812.500,00 | 19.595.377,93 | 929.726,25 | 33.337.604.18 |
| Direct and indirect benefits | 0.00 | 4,754,487.57 | 0.00 | 4,754,487.57 |
| Participation in committees | 0.00 | 0.00 | 0.00 | 0.00 |
| Other (social security costs levied on fees) | 2.562.500,00 | 3.919.075,59 | 185.945,25 | 6.667.520,84 |
| Description of other fixed remuneration | Amounts referring to total charges | Amounts referring to total charges | Amounts referring to total charges | 0.00 |
| Variable remuneration | 0 | 0 | 0 | 0.00 |
| Bonus | 0.00 | 23.608.511,69 | 0.00 | 23.608.511,69 |
| Profit sharing | 0.00 | 0.00 | 0.00 | 0.00 |
| Participation in meetings | 0.00 | 0.00 | 0.00 | 0.00 |
| Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| Other (social security costs levied on bonuses) | 0.00 | 4.722.338,25 | 0.00 | 4,722,338.25 |
| Description of other variable remuneration | 0.00 | 0.00 | 0.00 | 0.00 |
| Post-employment | 0.00 | 0.00 | 0.00 | 0.00 |
| Termination of position | 0.00 | 0.00 | 0.00 | 0.00 |
| Share-based (including options) | 0.00 | 9.924.614,56 | 0.00 | 9.924.614,56 |
| Other (social security costs levied on shares) | 0.00 | 1.984.922,91 | 0.00 | 1.984.922,91 |
| Notes | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis. | |
| Total remuneration | 15.375.000,00 | 68.509.328,50 | 1.115.671,50 | 85.000.000,00 |

9.1/9.2 Identification and Remuneration

| | | | |
|--|---------------------------|--------------------|--|
| Auditor CVM Code | 003859 | | |
| Trade Name | Auditor Type | CPF/CNPJ | |
| DELOITTE TOUCHE TOHMATSU AUDITORES INDEPENDENTES LTDA | Legal | 49.928.567/0002-00 | |
| Service contracting date | Service start date | | |
| 12/30/2021 | 01/01/2022 | | |
| Description of services provided | | | |
| <p>Contracting for the provision of auditing services, for the purpose of issuing an opinion on the Company's financial statements.</p> <p>The purpose of the audit is to express an opinion on whether the financial statements are properly presented, in all significant aspects in accordance with accounting practices adopted in Brazil and the specific characteristics of the Brazilian Electricity Sector. The following section presents a detailed scope of Deloitte's services:</p> <ol style="list-style-type: none"> 1. Review of quarterly Financial Information; 2. Audit of the Annual Financial Statements; 3. Review of the Equity Control Report - RCP; 4. Audit of Regulatory Financial Statements; | | | |
| Total amount of remuneration received by independent auditors, separated by services, in the last fiscal year | | | |
| <p>In 2023, Deloitte provided auditing services value in the amount of R\$6,395,112.75, of which R\$4,209,727.26 refer to auditing of financial statements (including quarterly reviews) and R\$2,185,385.49 refer to other services related to the audit, such as review of the translation of statements into English, limited assurance report on Covenants, review of cash flow projections for dividend payment purposes, auditing of regulatory statements and previously agreed upon procedures regarding the equity control report, limited assurance report on the Annual Sustainability Report and Integrated Report, and reasonable assurance report on the compilation of Pro Forma financial information.</p> | | | |
| Justification for replacement | | | |
| Not applicable. | | | |
| Reason presented by the auditor in cases involving disagreement with the justification | | | |
| Not applicable. | | | |

9.3 Independence and conflict of interest of auditors

9.3 - Independence and conflict of interest of auditors

The Company's policies with regards to contracting the services of independent auditors seek to certify that there is no conflict of interest, loss of independence, and objectivity among such service providers. The contracting of these services is the responsibility of the Board of Directors, which must deliberate upon the selection or removal of the Company's external auditors, with the prior recommendation of the Audit Committee.

9.4 Other relevant information

9.4 - Other Relevant Information

In compliance with CVM Instruction No.162/22, we wish to inform you that, for the fiscal year ended December 31, 2023, the Company maintains a contract with Deloitte Touche Tohmatsu Auditores Independentes Ltda. ("Deloitte"), signed on 03/01/2022, effective for a period of 60 (sixty) months.

10.1A Description of human resources

Number of employees per declared gender identity

| | Female | Male | Non-binary | Others | Prefer not to say |
|--------------------------|-------------|--------------|------------|----------|-------------------|
| Leadership | 406 | 789 | 0 | 0 | 0 |
| Non-leadership positions | 2,797 | 11701 | 0 | 0 | 0 |
| TOTAL = 15,693 | 3203 | 12490 | 0 | 0 | 0 |

Number of employees per declared ethnicity

| | Asian | White | Black | Multiracial | Indigenous | Others | Prefer not to say |
|--------------------------|------------|-------------|-------------|-------------|------------|----------|-------------------|
| Leadership | 25 | 820 | 54 | 294 | 2 | 0 | 0 |
| Non-leadership positions | 159 | 5,264 | 1842 | 6,771 | 34 | 0 | 428 |
| TOTAL = 15,693 | 184 | 6084 | 1896 | 7065 | 36 | 0 | 428 |

Number of employees by position and age group

| | Under 30 years of age | Between 30 and 50 years of age | Over 50 years of age |
|--------------------------|-----------------------|--------------------------------|----------------------|
| Leadership | 39 | 1,027 | 129 |
| Non-leadership positions | 3,085 | 10656 | 757 |
| TOTAL = 15,693 | 3124 | 11683 | 886 |

Number of employees by position and geographic location

| | North | Northeast | Center West | Southeast | South | Overseas |
|--------------------------|----------|-------------|-------------|-------------|-----------|----------|
| Leadership | 0 | 558 | 67 | 569 | 1 | 0 |
| Non-leadership positions | 0 | 9,286 | 977 | 4,218 | 17 | 0 |
| TOTAL = 15,693 | 0 | 9844 | 1044 | 4787 | 18 | 0 |

Number of employees by geographic location and declared gender

| | Female | Male | Non-binary | Other | Prefer not to say |
|-----------------------|-------------|--------------|------------|----------|-------------------|
| North | 0 | 0 | 0 | 0 | 0 |
| Northeast | 1907 | 7,937 | 0 | 0 | 0 |
| Center West | 277 | 767 | 0 | 0 | 0 |
| Southeast | 1,018 | 3,769 | 0 | 0 | 0 |
| South | 1 | 17 | 0 | 0 | 0 |
| Overseas | 0 | 0 | 0 | 0 | 0 |
| TOTAL = 15,693 | 3203 | 12490 | 0 | 0 | 0 |

Number of employees by geographic location and declared ethnicity

| | Asian | White | Black | Multiracial | Indigenous | Other | Prefer not to say |
|-------------|-------|-------|-------|-------------|------------|-------|-------------------|
| North | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Northeast | 107 | 2,464 | 1,480 | 5,362 | 27 | 0 | 404 |
| Center West | 25 | 385 | 120 | 508 | 2 | 0 | 4 |
| Southeast | 52 | 3,229 | 291 | 1,188 | 7 | 0 | 20 |
| South | 0 | 6 | 5 | 7 | 0 | 0 | 0 |
| Overseas | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|----------------|-----|------|------|------|----|---|-----|
| TOTAL = 15,693 | 184 | 6084 | 1896 | 7065 | 36 | 0 | 428 |
|----------------|-----|------|------|------|----|---|-----|

Number of employees by geographic location and age group

| | Under 30 years of age | Between 30 and 50 years of age | Over 50 years of age |
|----------------|-----------------------|--------------------------------|----------------------|
| North | 0 | 0 | 0 |
| Northeast | 1820 | 7,611 | 413 |
| Center West | 226 | 745 | 73 |
| Southeast | 1,074 | 3,314 | 399 |
| South | 4 | 13 | 1 |
| Overseas | 0 | 0 | 0 |
| TOTAL = 15,693 | 3124 | 11683 | 886 |

10.1 Description of human resources

10.1. Describe human resources at the issuer, providing the following information

- a. number of employees, total and by group, based on the activity performed, geographic location and diversity indicators, which, within each hierarchical level of the issuer, include

iv. other diversity indicators that the issuer deems relevant

Not applicable. There are no other indicators that the issuer deems relevant.

- b. number of contractors (total, by group based on the activity performed and by geographic location)

| Category | State | 2023 |
|----------------|-------|--------------|
| Administrative | BA | 2,491 |
| | DF | 49 |
| | GO | 3 |
| | MT | 1 |
| | PB | 3 |
| | PE | 771 |
| | PI | 5 |
| | PR | 1 |
| | RJ | 84 |
| | RN | 319 |
| | SC | 4 |
| | SP | 100 |
| Total | | 3,831 |
| Analyst | BA | 522 |
| | DF | 7 |
| | GO | 1 |
| | PB | 6 |
| | PI | 93 |
| | PE | 10 |
| | RJ | 7 |
| | RN | 34 |
| | RS | 3 |
| | SP | 35 |
| Total | | 718 |
| Apprentice | BA | 63 |
| | PE | 48 |
| | RN | 31 |
| | SP | 5 |
| Total | | 147 |
| Intern | BA | 23 |
| | PE | 3 |
| | PI | 4 |
| | RN | 7 |
| | SP | 1 |
| Total | | 38 |

10.1 Description of human resources

| | | |
|--------------------|----|---------------|
| Executive | BA | 396 |
| | DF | 20 |
| | MT | 1 |
| | PB | 6 |
| | PE | 231 |
| | PI | 8 |
| | RJ | 4 |
| | RN | 78 |
| | SP | 88 |
| Total | | 832 |
| Operational | BA | 10,814 |
| | CE | 2 |
| | DF | 826 |
| | GO | 20 |
| | MG | 144 |
| | MS | 852 |
| | MT | 109 |
| | PB | 79 |
| | PE | 3,568 |
| | PI | 47 |
| | PR | 282 |
| | RJ | 1,618 |
| | RN | 1,491 |
| | RS | 6 |
| | SC | 2,085 |
| | SP | 1,482 |
| | TO | 1 |
| Total | | 23,426 |
| Technician | BA | 463 |
| | DF | 12 |
| | GO | 4 |
| | MT | 2 |
| | PB | 67 |
| | PE | 137 |
| | PI | 37 |
| | RJ | 12 |
| | RN | 72 |
| | SC | 2 |
| | SP | 123 |
| Total | | 931 |
| Total | | 29,923 |

c. turnover rate

The company's turnover rate was calculated considering the average between the total hirings and termination of employment contract for each year in relation to the monthly average of the total number of active employees in the above-mentioned year.

10.1 Description of human resources

| 2023 |
|-------|
| 8.61% |

10.2 Relevant changes

10.2. Comment on any relevant changes in relation to the numbers disclosed in item 10.1 above

In 2023, the number of third parties (10.1.b) began to be monitored in greater detail, with greater information provided.

10.3 Employee remuneration policies and practices

10.3. Describe the remuneration policies and practices among the issuer's employees, stating:

a. salaries and variable remuneration policy

The Remuneration and Career Standard offered that the Company offers employees is within the remuneration parameters practiced on the market. The philosophy underpinning the Program involves efforts to remunerate, recognize and reward all employees in a fair, balanced and competitive manner, within the perspectives of best personnel cost practices, in addition to providing an environment that stimulates motivation and commitment, contributing to professional growth, employee retention and organizational development.

The series of remuneration or rewards offered to employees for work, performance, and commitment and motivation is known as Total Remuneration. Within this perspective, tangible and intangible aspects may be explored.

The concept of Total Remuneration is widely used for remuneration and career management, since it involves a vision of not only in single elements of the established remuneration, but rather analyzes data in a systemic manner in accordance with the business strategy and the Company's culture.

In order to guide remuneration and career management, the Company has established basic principles through the People and Organization Board. These principles include:

- Provide competitive remuneration according to the company's economic conditions to attract and retain competent professionals, who contribute to the continuity and improvement of organizational results;
- Maintain and optimize the company's ability to obtain, retain and develop employees, continuously stimulating motivation and encouraging performance in terms of quality, productivity, and commitment to objectives and results;
- Assist, through the establishment of adequate means for the movement of personnel, in the development and management of employees;
- Maintain personnel costs within the pre-established parameters in order to allow for monitoring and control, seeking alignment with the business strategy and a balance between the company's financial interests and its People Management practices.

The Company's Remuneration Standard becomes an integral part of a management tool, generating means and supporting the planning, development and administration of People Management in each area in a continuous, dynamic, and equitable manner in line with programs and initiatives from the People and Organization Board and the Company's objectives.

The Standard also serves as a basis for offering information and data necessary for the selection of knowledge, skills and attitudes, performance evaluation factors, aimed at gauging employee efficiency, as well as managing training development needs.

Facilitate and more clearly identify requirements for recruitment and selection and provide elements necessary for workforce planning and forecasting and staff control.

10.3 Employee remuneration policies and practices

All positions of the Company are internally evaluated under Towers' points methodology, which is used to define the weight related to the Company's structure, carry out salary research, and administer a salary range (between 80% and 120%).

Variable Remuneration

The Short-Term Incentive (STIs) are offering through Profit Sharing (PLR and Executive PLR), extended to all employees.

The PLR is determined under a Collective Bargaining Agreement. The PLR budget is calculated based on remuneration for December according to the achievement of the objectives of each area.

b. benefits policy

The Benefits offered to Employees are within the concession parameters established on the market and serve the following purposes:

- Complement global remuneration remuneration package;
- Comply with legal aspects;
- Contribute to improving the quality of life of employees and their dependents;
- Provide a sense of tranquility, well-being and safety;
- Contribute to the attraction, retention, motivation and commitment of current and future talent.

The Company offers a wide range of benefits to all categories of employees, namely:

- Life Insurance
- Corporate Travel Insurance
- Benefits Club (Neoenergia Club)
- Exercise Voucher (GymPass)
- Health Insurance
- Dental Plan
- Food and Meal Voucher
- Transportation Voucher
- Dependent Allowance
- Maternity Leave
- Paternity Leave
- Injury Assistance
- Private Pension
- Medication Allowance
- Psychological, Financial, Social and Legal Assistance (Mais Apoio ('More Support') Program)

10.3 Employee remuneration policies and practices

The Company offers exclusive benefits to the organization's leadership:

- Concession of Vehicles (Superintendent Executives and above).
- Check-Up (Leadership only).

c. characteristics of share-based remuneration plans for non-management employees, identifying respective parameters:

Not applicable

d. ratio between (i) the highest individual remuneration (considering the composition of the remuneration through the items described in field 8.2.d) recognized in the issuer's income statement for the last fiscal year, including the remuneration received by permanent managers, if applicable; and (ii) the median individual remuneration of the issuer's employees in Brazil, disregarding the highest individual remuneration, as recognized in its income statement for the last fiscal year

| Highest individual remuneration | Median Individual Remuneration | Remuneration ratio |
|---------------------------------|--------------------------------|--------------------|
| 8,950,521.07 | 3,259,957.72 | 2.75 |
| Clarification | | |
| | | |

10.3 Relations between issuer and unions

10.4 - Describe relations between the issuer and unions, indicating whether there have been any work stoppages and strikes in the last 3 fiscal years.

The relationship between the Companies that are part of the Company's Economic Group and the Unions is based on respect and recognition of the institution's legitimacy as workers' representatives, within the principles and values that guide good union practices. Negotiation is therefore primarily used as the main form of establishing agreements regarding conduct and rights and duties between parties.

Union negotiations are part of the Labor Relations management model at the Group's Companies, and Collective Bargaining Agreements are established that reflect modern and advanced labor practices, while observing the regional characteristics of the concession and possibilities of each Business.

The most recent CBA signed between the Company and the Regional Energy Workers Union for the State of Rio de Janeiro (SINTERGIA/RJ), was effective between 01.01.2023 and 12.30.2023 and the process of negotiating the CBA for 2024 is currently underway. The CBA is periodically negotiated every one or two years and is open to all employees. The practice of salary adjustments in recent years is in line with the best practices exercised in the Electricity Sector in Brazil.

In addition to Rio de Janeiro, the remaining companies that are members of the Company's Economic Group maintain a union relationship and negotiate regionally, according to current legislation, with entities from other states - FURCEN/MT, SEESP/SP, SINDELPAR/PR, SINDERGEL/SP, SINDIELETRO/MG, SINDURB/PE, SYNERGY/BA, SINTERN/RN, STIEEC/SP, STIEESP/SP, STIU/DF, STIU/PB and STIUEG/GO, considering energy distribution, generation, transmission and commercialization. Relationships are based on respect, transparency and ethical principles.

The Company assures all employees a right to free association, organization and union mobilization, and uses internal communication channels to disseminate and provide notice the progress of the negotiations and holds, together with the Union, meetings to monitor the Collective Bargaining Agreement throughout the year. The Company proactively negotiates solutions to the various issues involving workers, through modern and advanced labor practices.

This allows the Company to demonstrate a mature perception of union relations, and it has worked with these entities, within the ethical and transparent principles that guide good negotiation practices, resulting in Collective Bargaining Agreements being finalized during negotiations.

Overall, the Company believes it maintains a good relationship with its employees and union, and there have been no strikes at the company in the last three years.

10.4 Other relevant information

10.3 - Other relevant information

Neoenergia adopts a People Management Policy that defines the manner in which we attract, develop and retain talented professionals. Our goal is to foster the physical, mental and emotional well-being of teams through personal and professional growth. We therefore encourage our people to participate in the Group's business success project, ensuring a dignified and stable job as part of a diverse and inclusive environment. The policy was last updated in September 2023.

We remain committed to diversity and inclusion throughout the year, values that are shared with the stakeholders with whom we directly or indirectly interact: employees, partners, shareholders, suppliers, customers and communities. We seek to improve individual capacity based on the belief that each person has special and unique talents that create value. By fostering diversity, we help to retain the best possible talent, develop a culture of innovation, fostering more creative and productive teams capable of contributing to a fairer and more just society.

In order to guarantee a non-discriminatory work environment, we explicitly commit ourselves to preventing discrimination based on any condition (gender, sexual orientation, age, disability, national origin, or any other characteristic not related to job requirements) and we have procedures in place to prevent behavior that violates this standard.

In 2023, we implemented a new program aimed at combating various forms of violence against women (physical, psychological, financial and sexual abuse and harassment). This support and guidance program aids women in escaping situations of domestic violence in order to break this cycle and access specialized public services. Additionally, our employees receive support from the company, including legal and economic consultation, flexibility in working hours and other resources.

To reduce the risks of exposure to any form of violence against women, we also carry out communication and awareness-raising initiatives with internal audiences. Cases in which male employees are the subject to complaints of any type of violence against women are evaluated and managed by the People and Organization area. External audiences in the communities in which we operate, will be included in this program beginning in 2024. Training and engagement will be promoted among program participants so that they are able to identify situations of violence and report such situations to the responsible organizations, without exposing themselves to retaliation.

Maintaining our alignment with the Sustainable Development Goals, we have maintained an Electricians' School, which is an initiative that aims to create opportunities for free professional training and support in entering the labor market for residents of the areas in which the company's electricity distributors operate. Between 2019 and 2022, we formed exclusive classes for women, aiming to promote female participation in the electrician field. Beginning in 2023, through the voluntary participation of women in mixed gender classes, the number of classes dedicated exclusively to women was reduced.

The School is recognized as a global example of one of the Women's Empowerment Principles (WEPs) under the UN Women's WeEmpower program, the International Labour Organization

10.5 Other relevant information

(ILO) and the European Union as means of stimulating good business practices. We ended 2023 with women occupying more than 8% of our electrician workforce versus 5.6% at the close of 2022, confirming our belief in gender equality and our commitment to having more than 12% of these occupations occupied by women by 2030.

Neoenergia's Volunteer Program permanently offers opportunities to engage in impactful social initiatives for residents in the company's areas of operation. All initiatives are aligned with the United Nations' (UN) Sustainable Development Goals. In 2023, the Program registered 3,767 highly engaged participations, an increase of 7% compared to the previous year, exceeding the projections mapped under Neoenergia's ESG volunteer targets.

Initiatives in 2023 that may be highlighted:

- Menstrual - Collection of more than 180,000 pads to help combat menstrual poverty.
- Professional education - Workshops focused on contributing to quality employment for young people. Workshops held in 5 states impacting more than 400 people.
- Clothing donation campaign - Collection of more than 31 thousand pieces of clothing for 76 institutions.
- Operation Kilo - Donation of more than 38 thousand kilos of food distributed to thousands of people through 124 NGOs;

11.1 Rules, policies and practices

11.1 - Describe the issuer's rules, policies and practices regarding transactions with related parties, as defined under relevant accounting rules, indicating whenever there is a formal policy adopted by the issuer, the body responsible for its approval, date of approval and, whether the issuer discloses the policy, locations on the world wide web where the document can be consulted

On June 4, 2019, the Company implemented its Related Parties Transaction Policy with ("Related Parties Policy"), which is applicable to its shareholders, members of the Board of Directors and the Company's advisory committees, and must be respected by the Company's employees, permanent officers and other employees when carrying out transactions on behalf of the Company.

For the purposes of this section, under the terms of the Related Parties Policy, the partners, holders of membership interest or shareholders (whether direct or indirect) at shareholders, as well as their affiliates ("Related Parties"), are considered the Companies' related parties. As part of this concept, affiliate means, in relation to any person, the individual or legal entity that acts as a controlling or controlled company, or company under common control or: (i) a company that is controlled; or (ii) an investment fund in which the majority of shares are directly or indirectly, held by the same final controlling companies at such a company; and (b) control means the ownership of voting rights that permanently ensure a priority in corporate resolutions and the power to elect the majority of the managers of a given legal entity, whether alone or through a controlling bloc regulated by a shareholders' agreement or a partners' agreement.

The Company's Related Parties Policy provides for the possibility of carrying out transactions with related parties with strict compliance with (i) market standards (conditions equivalent to those that would be negotiated with independent third parties); and (ii) prohibition of loans in favor of the controlling company, if applicable, and managers, except with the favorable opinion from the Related Parties Committee.

Except whenever qualifies as Linked Transactions under the Procedure for Conflicts of Interest and Linked Transactions with Officers and Professionals Directly Dependent on the Board of Directors, transactions with Related Parties will be deliberated upon by the Board of Directors, pursuant to the Company's Bylaws, which must take the opinion issued by the Related Party Committee on the transaction in question into account.

Under the terms of the Related Parties Policy, the Company understands that, within the scope of transactions with Related Parties, a conflict of interest arises whenever a shareholder, member of the Board of Directors or member of the advisory committee with the Board of Directors is involved in a decision-making or advisory process which may result in personal gain, gain for any family member, or for a third party involved, or that may interfere with its capacity for impartial judgment, in any case, provided that such an act is detrimental to the Company's interests. In the case of the Company, situations involving conflicts of interest may also be considered to be those in which the personal objectives of decision makers, for any reason, are not aligned with the Company's objectives in specific matters.

Given the potential conflict of interest that exists in such situations, the Company seeks to ensure that all decisions or recommendations that may confer a private benefit to any of its shareholders, members of the Board of Directors, members of the Committees, family members, their investees or related persons are made with total transparency.

The Related Parties Policy also provides that, when identifying a matter of this nature, shareholders, members of the Board of Directors or Committees must immediately express their conflict of interest at the Annual General Meeting of Shareholders, a meeting of the Board of Directors or of any Committee, including the respective potential conflict of interest in meeting minutes. Additionally, they must abstain from discussions on the subject and refrain from decision-making or issuing an opinion, depending on the specific case.

Additionally, in December 2020, the Company approved the Related Parties Procedure ("Related Parties Procedure"), which was updated in August 2022 and aims to regulate and define the applicable criteria and rules for prior approval of contracts and their amendments by related parties at the Neoenergia Group, in order to (i) standardize criteria for the prior approval of any execution of contracts between related parties and (ii) ensure that contracting, when performed, meets requirements from controlling bodies within the Capital Market,

11.1 Rules, policies and practices

the Electricity Sector, Tax and other regulations applicable to the area, as well as comply with the applicable corporate rules and ensure the filing of the necessary documentation to provide proof of compliance with such requirements.

According to the Related Parties Procedure, internal areas of the Company that have any interest in entering into a contract with related parties must, prior to any contractual formalization, in summary:

- a. Ensure that the quotation process is carried out under commutative conditions, obeying market conditions and free competition principles, including simultaneous pricing;
- b. Ensure that the contract to be signed presents proportionality and rational economic relationship between amounts charged and the services provided and/or goods purchased;
- c. Ensure that the service or good to be contracted or purchased is in the interest of the contracting party and essential;
- d. Submit, with guidance from the Company's Legal Department, contracting to internal corporate approvals in the form of the Neoenergia Shareholders' Agreement, the Related Party Transaction Policy, the respective Articles of Incorporation at the contracting companies and the Strategy and Management Procedure (Limits and Jurisdictions), as applicable;
- e. Ensure that listed companies have extensive experience in providing the service or supplying the good to be contracted and
- f. File supporting documentation of the quotation process.

Given the above provisions, combined with the fact that the Company is part of a sector of the economy with a strong presence of a regulatory body, the Company and its Subsidiaries act to mitigate possible conflicts of interest, through their governance policies ensured by the related parties Committee.

Additionally, in May 2018, the Neoenergia Group's Financial Loan Standard was created, observing the following criteria:

- Maximum term of four years, subject to the restrictions imposed by ANEEL and financiers;
- The lender must, during the term of the agreement, present an annual financial surplus and remain compliant with tax, social security, labor and sectoral obligations;
- The lender may not have other asset loan agreements subject to default from the same borrower;
- Rate: reference rate according to market conditions, reviewed annually, based on the average income of the financial investment and the average cost of debt, for the last 03 (three) months, found in the Neoenergia Group's financial statements (Consolidated).
- Funds raised must be invested in public electricity services.

Other operations such as Debentures, Promissory Notes and the Assignment of Receivables may be carried out as alternatives to Financial Loans, and it must be verified that the conditions and costs negotiated are consistent with the operations practiced by the market.

ANEEL also evaluates and monitors transactions between related parties based on current regulations - Regulatory Guidelines No. 948/2021 and 846/2019. In accordance with the provisions of module V of Normative Resolution No. 948/2021, Agents in the Electricity Sector must inform ANEEL of the execution of legal acts and transactions with Related Parties and follow specific and complementary rules with regards to the supply of technology, provision of services, pecuniary loans, and sharing of infrastructure or human resources. In cases in which prior consent is required, the agents must forward draft contracts and amendments before their execution, for the purpose of approval by ANEEL, in accordance with the provisions of current regulations.

Given the above provisions, it is important to note that, together with the fact that the Company proceeds as determined in CPC No. 05, it is also part a sector of the economy with a strong presence of a regulatory agency. As a result, in addition to acting in order to mitigate possible conflicts of interest, transactions involving related

11.1 Rules, policies and practices

parties are always carried out in compliance with internal policies, CVM regulations and ANEEL resolutions, which guarantees the commutativity of the transaction in relation to common market conditions and therefore do not generate any benefit or loss between the parties involved.

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|--|----------------------------------|------------------|---|----------|-----------------------|
| Neoenergia Atibaia Transmissão de Energia S.A | 12/31/2023 | 8,633,366.30 | 352,665.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 9,337,770.34 | 381,440.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 35,933,051.44 | 1,467,833.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|--|----------------------------------|------------------|---|----------|-----------------------|
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 56,313,280.19 | 2,300,348.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 9,082,486.26 | 371,012.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 20,977,678.27 | 856,920.00 | N/A | 5 YEARS | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 8,429,470.75 | 344,336.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 01/01/2022 | 161,915.00 | 13,128.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/30/2010 | 1,781,647.00 | 161,394.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| SS NARANDIBA | 12/31/2023 | 26,766,350.10 | 1,093,382.00 | N/A | 5 YEARS | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Provision of OMA and MAS services | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | 09/25/2028 | | | | | |
| Nature and reason for transaction | OMA and MSA contract with Unique companies | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S. | 12/31/2023 | 161,915.00 | 13,128.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 3,254,589.00 | 334,923.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliates | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 724,717.00 | 60,971.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 747,755.00 | 59,812.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliates | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 644,610.00 | 28,936.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|------------------------------------|---|----------------------------------|------------------|---|--------------|-----------------------|
| Specification Contractual Position | | | | | | |
| Norte Energia S.A | 12/31/2023 | 6,795,417.00 | 724,889.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliates | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 3,157,146.00 | 341,792.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 630,803.00 | 58,163.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliate | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 12/31/2023 | 2,756,124.00 | 2,756,124.00 | N/A | N/A | N/A |
| Relationship with issuer | Affiliate | | | | | |
| Contractual purpose | Receipt of Dividends and JCP | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends receivable from Energética Corumbá III S.A., a company in which the company holds a 25% indirect ownership interest | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Transmissao S.A. | 12/31/2023 | 630,803.00 | 58,163.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Receipt of Dividends and JCP | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends receivable from Neoenergia Transmissão S.A. | | | | | |
| Issuer's contractual position | Creditor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|--|----------------------------------|------------------|---|--------------|-----------------------|
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2022 | 0.00 | 3,910,000.00 | N/A | N/A | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Receiving of Dividends and SE | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends receivable from Unique companies prior to sale | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2022 | 0.00 | 5,100,000.00 | N/A | N/A | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Receipt of Dividends and JCP | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends receivable from Unique companies prior to sale | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Baguari | 12/31/2023 | 0.00 | 20,475,549.50 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliates | | | | | |
| Contractual purpose | Dividends receivable from Baguari, a company sold in Sep/2023 as part of an asset exchange project | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|------------------------------------|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends/SE | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Baguari | 12/31/2023 | 0.00 | 15,315,300.02 | N/A | Undetermined | N/A |
| Relationship with issuer | Affiliates | | | | | |
| Contractual purpose | SE receivable from Baguari, a company sold in Sep/2023 as part of an asset exchange project | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Dividends/SE | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neos Supplementary pension | 12/31/2023 | 31,533,413.00 | 22,022,990.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Group Pension Fund | | | | | |
| Contractual purpose | Benefits to be granted and benefits granted | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Closed Supplementary Pension Entity - Reversal of the balance of the surplus pension fund constituted in Dec/2017, Dec/2018 (R\$10,066,058.52) and Dec/2019 (R\$10,159,655.88), in 36 monthly and successive installments in favor of the sponsor COELBA. Amounts are reversed and updated monthly. The foundation retains 15% of monthly installments for administrative cost at NÉOS. Reversal of amount to the sponsor occurs after approval from the supervisory body - PREVIC. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Neos Supplementary pension | 12/31/2023 | 5,762,899.00 | 9,352,351.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|------------------------------------|--|----------------------------------|------------------|---|----------|-----------------------|
| Relationship with issuer | Group Pension Fund | | | | | |
| Contractual purpose | Benefits to be granted and benefits granted | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Closed supplementary pension entity - Installments of debt for past services for benefits to be granted as part of contracting between CELPE and CELPOS. | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA GENERACION TERMICA | 01/08/2019 | 7,815,453.00 | 6,249,989.00 | N/A | N/A | N/A |
| Relationship with issuer | Directly controlled by the controlling shareholder | | | | | |
| Contractual purpose | Plant operation and Maintenance Agreement with supply of parts | | | | | |
| Guarantee and insurance | No | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for transaction | Prepaid expense related to Operation and Maintenance - O&M | | | | | |
| Issuer's contractual position | Creditor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 04/20/2010 | 3,487,526,394.17 | 10,815,368.00 | N/A | 30 years | N/A |
| Relationship with issuer | Controlled Company | | | | | |
| Contractual purpose | Purchase of energy within Regulated market - CCEAR | | | | | |
| Guarantee and insurance | CCG - CONTRACT FOR THE ESTABLISHMENT OF A PAYMENT GUARANTEE VIA LINKED REVENUE | | | | | |
| Termination or extinction | 12/31/2044 | | | | | |
| Nature and reason for transaction | Contract related to the FEE, in which the controlling company is guarantor of debt contracts. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|-----------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 01/01/2015 | 3,777,194,886.30 | 24,674,472.00 | N/A | 2015-2044 | N/A |
| Relationship with issuer | Controlled Company | | | | | |
| Contractual purpose | Purchase of energy within Regulated market - CCEAR | | | | | |
| Guarantee and insurance | CCG - CONTRACT FOR THE ESTABLISHMENT OF A PAYMENT GUARANTEE VIA LINKED REVENUE | | | | | |
| Termination or extinction | 1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties. | | | | | |
| Nature and reason for transaction | Energy Purchases | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 01/01/2015 | 14,247,383,574.33 | 63,081,034.00 | N/A | 2015-2044 | N/A |
| Relationship with issuer | Controlled Company | | | | | |
| Contractual purpose | Purchase of energy within Regulated market - CCEAR | | | | | |
| Guarantee and insurance | CCG - CONTRACT FOR THE ESTABLISHMENT OF A PAYMENT GUARANTEE VIA LINKED REVENUE | | | | | |
| Termination or extinction | 1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties. | | | | | |
| Nature and reason for transaction | Energy Purchases | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 01/01/2015 | 5,433,859,309.55 | 38,144,292.00 | N/A | 2015-2044 | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Controlled Company | | | | | |
| Contractual purpose | Purchase of energy within Regulated market - CCEAR | | | | | |
| Guarantee and insurance | CCG - CONTRACT FOR THE ESTABLISHMENT OF A PAYMENT GUARANTEE VIA LINKED REVENUE | | | | | |
| Termination or extinction | 1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties. | | | | | |
| Nature and reason for transaction | Energy Purchases | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Norte Energia S.A. | 01/01/2015 | 1,126,531,809.23 | 8,093,409.00 | N/A | 2015-2044 | N/A |
| Relationship with issuer | Controlled Company | | | | | |
| Contractual purpose | Purchase of energy within Regulated market - CCEAR | | | | | |
| Guarantee and insurance | CCG - CONTRACT FOR THE ESTABLISHMENT OF A PAYMENT GUARANTEE VIA LINKED REVENUE | | | | | |
| Termination or extinction | 1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties. | | | | | |
| Nature and reason for transaction | Energy Purchases | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 96,855.00 | 33,138.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 6,691.00 | 1,678.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 3,928.00 | 990.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 174,466.00 | 59,734.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 34,356.00 | 8,740.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 130,293.00 | 35,452.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 51,576.00 | 13,021.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 8,214.00 | 2,070.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 4,062.00 | 1,089.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 269.00 | 68.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 271.00 | 68.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 269.00 | 68.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 257.00 | 65.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 302.00 | 76.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 529.00 | 133.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 334.00 | 75.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 538.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 529.00 | 133.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 476.00 | 120.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 536.00 | 135.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 304.00 | 77.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 304.00 | 77.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 243.00 | 61.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 300.00 | 75.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 271.00 | 68.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Atibaia Transmissão de Energia S.A. | 12/31/2023 | 271.00 | 68.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 94,737.00 | 32,632.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 6,541.00 | 1,647.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 3,851.00 | 971.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 170,416.00 | 58,822.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 33,625.00 | 8,574.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 126,255.00 | 34,778.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 50,555.00 | 12,773.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 8,053.00 | 2,031.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 3,933.00 | 1,068.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 264.00 | 67.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 265.00 | 67.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 264.00 | 67.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 252.00 | 63.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 297.00 | 75.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 519.00 | 131.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 328.00 | 74.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 528.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 518.00 | 131.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 467.00 | 118.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 526.00 | 132.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 297.00 | 75.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 298.00 | 75.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 238.00 | 60.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 295.00 | 74.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|------------------|---|--------------|-----------------------|
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 266.00 | 67.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Biguaçu Transmissão de Energia S.A. | 12/31/2023 | 266.00 | 67.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 395,471.00 | 102,826.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 27,599.00 | 6,908.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 16,208.00 | 4,075.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 708,276.00 | 185,040.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 140,661.00 | 35,971.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 510,527.00 | 145,903.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 212,532.00 | 71,526.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Existing balance | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|------------------|---|--------------|-----------------------|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 33,890.00 | 8,519.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |
| Nature and reason for transaction | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. Amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 15,884.00 | 4,482.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | Removal of both parties from SIN (National Interconnected System) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|--------------|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,111.00 | 279.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,118.00 | 281.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,113.00 | 280.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,060.00 | 266.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|---|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,248.00 | 315.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,183.00 | 549.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,377.00 | 309.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,183.00 | 549.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,965.00 | 494.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 2,210.00 | 556.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,253.00 | 315.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,254.00 | 316.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,001.00 | 252.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,240.00 | 309.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,119.00 | 281.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Dourados Transmissão de Energia S.A. | 12/31/2023 | 1,121.00 | 282.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 861.323.00 | 296.412.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 59.954.00 | 15.012.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 35.162.00 | 8.855.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 1,546,050.00 | 534,307.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 306,064.00 | 103,799.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 1,129,743.00 | 317,077.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 461,288.00 | 154,806.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 73,520.00 | 18,514.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 35,177.00 | 9,741.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,410.00 | 607.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,425.00 | 611.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,413.00 | 608.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,299.00 | 579.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,708.00 | 684.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,737.00 | 1,193.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,983.00 | 671.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,820.00 | 1,208.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,736.00 | 1,193.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,262.00 | 1,073.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 4,795.00 | 1,208.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,718.00 | 684.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,721.00 | 686.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,172.00 | 548.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,691.00 | 672.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,427.00 | 611.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 2,432.00 | 612.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 161.915.00 | 13.128.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 3,254.589.00 | 334.923.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 724.717.00 | 60.971.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 747.755.00 | 59.812.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 644,610.00 | 28.936.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 6,795,417.00 | 724,889.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 3,157,146.00 | 341,792.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Jalapão Transmissão de Energia S.A. | 12/31/2023 | 630,803.00 | 58,163.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 76,592.00 | 17,872.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 5,492.00 | 1,201.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 3,234.00 | 708.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 1,129.467.00 | 293,838.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 27,485.00 | 6,252.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 87,173.00 | 25,359.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 42,244.00 | 9,314.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 6.761.00 | 1,481.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 2,701.00 | 779.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 222.00 | 49.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 223.00 | 49.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 222.00 | 49.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 211.00 | 46.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 249.00 | 55.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 436.00 | 95.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 274.00 | 54.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 443.00 | 97.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 436.00 | 95.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 392.00 | 86.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 441.00 | 97.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 250.00 | 55.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 250.00 | 55.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 200.00 | 44.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 247.00 | 54.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 224.00 | 49.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergía Rio Formoso Transmissão e Energia, S.A. | 12/31/2023 | 224.00 | 49.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 406,759.00 | 105,187.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 28,102.00 | 7,066.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 16,595.00 | 4,168.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 730,342.00 | 189,288.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 144,488.00 | 36,797.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 534,866.00 | 149,252.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 217,724.00 | 72,993.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 34,697.00 | 8,715.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 16,657.00 | 4,585.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,137.00 | 286.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,144.00 | 287.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,139.00 | 286.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,085.00 | 272.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,278.00 | 322.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,235.00 | 561.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,409.00 | 316.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,274.00 | 568.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,235.00 | 561.00 | N/A | Undetermined | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,012.00 | 505.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 2,262.00 | 568.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|--|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,283.00 | 322.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,283.00 | 323.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|--|---|----------------------------------|---------------|---|-----------------------|-----|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,025.00 | 258.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,269.00 | 316.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|--|---|----------------------------------|---------------|---|--------------|-----------------------|
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,146.00 | 288.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Santa Luzia Transmissão de Energia S.A. | 12/31/2023 | 1,148.00 | 288.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 73.685.00 | 19.214.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 5,100.00 | 797.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 3,002.00 | 470.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 132,622.00 | 34,668.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 26,199.00 | 4,148.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 97.843.00 | 16,825.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 39,400.00 | 6,179.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 6,276.00 | 982.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 3,056.00 | 517.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 206.00 | 32.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 61.00 | 32.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 206.00 | 32.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 197.00 | 31.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 231.00 | 36.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 119.00 | 63.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 90.00 | 36.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|--------------|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 119.00 | 63.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|--------------|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 107.00 | 57.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 121.00 | 64.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 232.00 | 36.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 232.00 | 36.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 185.00 | 29.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 230.00 | 36.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 208.00 | 32.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|---|---|----------------------------------|---------------|---|-----------------------|-----|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neoenergia Sobral Transmissão de Energia S.A. | 12/31/2023 | 208.00 | 33.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 1,616,537.00 | 552,248.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 18,922.00 | 5,380.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 1,446.00 | 361.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 852.00 | 213.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 6,048.797.00 | 1,945.008.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 14,765.00 | 7,633.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 11,038.00 | 2,804.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 1,780.00 | 446.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 446.00 | 234.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 58.00 | 15.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 58.00 | 15.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 59.00 | 15.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 55.00 | 14.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 65.00 | 16.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 115.00 | 29.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 73.00 | 16.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|--------------|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 115.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|--------------|-----------------------|
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 104.00 | 26.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 117.00 | 29.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 66.00 | 16.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 66.00 | 17.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 52.00 | 13.00 | N/A | Undetermined |
| Relationship with issuer | Joint Venture | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 65.00 | 16.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 59.00 | 15.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | | |
| Issuer’s contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| SE NARANDIBA S.A. | 12/31/2023 | 59.00 | 15.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Joint Venture | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Transmission System Usage and Connection Contract (CUST) | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | SIN (National Interconnected System) output from both parties | | | | |
| Nature and reason for operation | All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation. | | | | |
| Issuer’s contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 656,281.00 | 656,281.00 | N/A | 10 years |
| Relationship with issuer | Acionista | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer’s contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 6,034,550.00 | 6,034,550.00 | N/A | 10 years |
| Relationship with issuer | Acionista | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 1,558,359.00 | 1,558,359.00 | N/A | 10 years |
| Relationship with issuer | Acionista | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|----------|-----------------------|
| IBERDROLA, S.A. | 12/31/2023 | 843,290.00 | 843,290.00 | N/A | 10 years | N/A |
| Relationship with issuer | Acionista | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 757,403.00 | 757,403.00 | N/A | 10 years | N/A |
| Relationship with issuer | Acionista | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|----------|-----------------------|
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 1,114,262.00 | 1,114,262.00 | N/A | 10 years | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 6,600,232.00 | 6,600,232.00 | N/A | 10 years | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 962,744.00 | 962,744.00 | N/A | 10 years |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 712,348.00 | 712,348.00 | N/A | 10 years |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 1,236,818.00 | 1,236,818.00 | N/A | 10 years |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 277,419.00 | 277,419.00 | N/A | 10 years |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 317,789.00 | 317,789.00 | N/A | 10 years |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged | |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|-----|
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 752.493.00 | 752.493.00 | N/A | 10 years | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 791.00 | 791.00 | N/A | 10 years | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|----------------|---|-----------------------|
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 140,226,836.00 | 140,226,836.00 | N/A | 10 years |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark License Agreement will be automatically and immediately terminated in relation to it. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance. | | | | |
| Nature and reason for operation | The license to use the trademarks brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices with respect to commercial operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark Use License Agreement after its registration with the INPI. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA, S.A. | 27/12/2023 | 8,460,000.00 | 2,820,000.00 | N/A | 3 anos |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Corporate development services | | | | |
| Guarantee and insurance | N/A | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|---|---|----------------------------------|---------------|---|-----------------------|
| Termination or extinction | 12/31/2025 | | | | |
| Nature and reason for operation | Corporate development services to the Client Company regarding the research and analysis of investment or divestment opportunities in the Brazilian market. | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| IBERDROLA GENERACION TERMICA, S.L. | 12/29/2020 | 0.00 | 828.,554.00 | N/A | N/A |
| Relationship with issuer | Directly controlled by the controlling shareholder | | | | |
| Contractual purpose | Provision of LNG management service, energy management and project development and planning of TPP Termopernambuco 2 | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | N/A | | | | |
| Nature and reason for operation | Administrative Services | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Minority shareholders - Dividends and JCP | 12/31/2023 | 10,432,506.00 | 10,432,506.00 | N/A | N/A |
| Relationship with issuer | Shareholder | | | | |
| Contractual purpose | Payment of Dividends and JCP minority shareholders | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | N/A | | | | |
| Nature and reason for operation | Dividends payable to minority shareholders of subsidiary Coelba, a company in which Neoenergia has a direct interest of 98.94% | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |
| Minority shareholders - Dividends and JCP | 12/31/2023 | 6,498,045.00 | 6,498,045.00 | N/A | N/A |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | | Interest rate charged |
|---|---|----------------------------------|----------------|---|-----|-----------------------|
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of Dividends and JCP minority shareholders | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends payable to minority shareholders of subsidiary Cosern, a company in which Neoenergia has a direct interest of 93.05% | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Minority shareholders - Dividends and JCP | 12/31/2023 | 313,978.00 | 313,978.00 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of Dividends and JCP minority shareholders | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends payable to minority shareholders of subsidiary Elektro Redes, a company in which Neoenergia has a direct interest of 99.68% | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Minority shareholders - Dividends and JCP | 12/31/2023 | 117,625,724,38 | 117,625,724,38 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of Dividends and JCP minority shareholders | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|----------------|---|----------|-----------------------|
| Specification Contractual Position | | | | | | |
| Minority shareholders - Dividends and JCP | 12/31/2023 | 1,618.244,00 | 1,618,244.00 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of Dividends and JCP minority shareholders | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Previ - Caixa de Previdência dos Funcionários (Employee Pension Fund) | 12/31/2023 | 244,526,787.73 | 244,526,787.73 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Pagamento de JCP acionista minoritário | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Iberdrola energia S.A.A | 12/31/2023 | 365,740,110.00 | 365,740,110.00 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of JCP minority shareholder | | | | | |
| Guarantee and insurance | N/A | | | | | |
| | | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|--------------|-----------------------|
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA, S.A. | 12/31/2023 | 25,601,808.00 | 25,601,808.00 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of JCP minority shareholder | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Iberdrola energia S.A.A | 12/31/2023 | 610,014.02 | 610,014.02 | N/A | N/A | N/A |
| Relationship with issuer | Shareholder | | | | | |
| Contractual purpose | Payment of JCP minority shareholder | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Dividends/interest payable to minority shareholders | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| FUCESP - Private pension | 12/31/2023 | 6,722,280.00 | 875,020.00 | N/A | Undetermined | N/A |
| Relationship with issuer | Pension fund | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to the Real interest | Duration | Interest rate charged |
|---|---|----------------------------------|---------------|---|---|-----------------------|
| Contractual purpose | Benefits to be granted and benefits granted | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Closed supplementary pension entity - Installments of debt for past services for benefits to be granted as part of contracting between CELPE and CELPOS.. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| Neos Supplementary pension | 09/19/2001 | 15,418,994.00 | 148.00 | N/A | 192 months | N/A |
| Relationship with issuer | Group Pension Fund | | | | | |
| Contractual purpose | Reserve to amortize benefits to be granted - Installment of the debt contracted for benefits to be granted and benefits granted under two contracts dated 09.19.2001. | | | | | |
| Guarantee and insurance | N/A | | | | | |
| Termination or extinction | N/A | | | | | |
| Nature and reason for operation | Closed supplementary pension entity - Installments of debt for past services for benefits to be granted as part of contracting between CELPE and CELPOS. | | | | | |
| Issuer's contractual position | Debtor | | | | | |
| Specification Contractual Position | | | | | | |
| IBERDROLA RENOVABLES | 12/01/2012 | 0.00 | 880,147.00 | N/A | Undetermined except with prior written notice sent by either party to the other party 30 days after the end of the initial period or any of its extensions. | N/A |
| Relationship with issuer | Directly controlled by the controlling shareholder | | | | | |

11.2 Related party transactions

| Related party | Transaction date | Amount involved in Real Business | Real Business | Amount corresponding to Duration to the Real interest | Interest rate charged |
|------------------------------------|---|----------------------------------|---------------|---|-----------------------|
| Contractual purpose | Formalization of the provision of collaboration services in the management, promotion, construction and operation of the production facilities of the wind farms in the project. | | | | |
| Guarantee and insurance | N/A | | | | |
| Termination or extinction | The agreement may be terminated in advance by either party, at any time, provided that written notice is given at least three months in advance. The termination of this contract shall not release the parties from the obligations that have previously arisen between them with respect to this contract and the rules of law. In particular, IBERDROLA RENOVABLES may claim any costs and expenses incurred prior to any termination. | | | | |
| Nature and reason for operation | Maximize the operational efficiency of the group's wind projects through the services provided | | | | |
| Issuer's contractual position | Debtor | | | | |
| Specification Contractual Position | | | | | |

11.2 Items' n. 'and' o. '

11.2 - Related party transactions

n. measures taken to address conflicts of interest

According to Neoenergia's Bylaws, the Related Parties Committee was created to assist the Board of Directors with regards to matters within its competence. The Neoenergia Related Parties Committee was installed on August 24, 2017.

Under the terms of the Related Parties Policy, the Company understands that, within the scope of transactions with Related Parties, a conflict of interest arises whenever a shareholder, member of the Board of Directors or member of the advisory committee with the Board of Directors is involved in a decision-making or advisory process which may result in personal gain, gain for any family member, or for a third party involved, or that may interfere with its capacity for impartial judgment, in any case, provided that such an act is detrimental to the Company's interests. In the case of the Company, situations involving conflicts of interest may also be considered to be those in which the personal objectives of decision makers, for any reason, are not aligned with the Company's objectives in specific matters.

Given the potential conflict of interest that exists in such situations, the Company seeks to ensure that all decisions or recommendations that may confer a private benefit to any of its shareholders, members of the Board of Directors, members of the Committees, family members, their investees or related persons are made with total transparency.

The Related Parties Policy also provides that, when identifying a matter of this nature, shareholders, members of the Board of Directors or Committees must immediately express their conflict of interest at the Annual General Meeting of Shareholders, a meeting of the Board of Directors or of any Committee, including the respective potential conflict of interest in meeting minutes. Additionally, they must abstain from discussions on the subject and refrain from decision-making or issuing an opinion, depending on the specific case.

The Company's Officers are subject to rules for conflicts of interest and related party transactions provided for in the Procedure for Conflicts of Interest and Related Transactions with Officers and Professionals Directly Dependent on the Board of Directors and in the Brazilian Corporations Act.

Given the above provisions, combined with the fact that the Company is part of a sector of the economy with a strong presence of a regulatory body, the Company and its Subsidiaries act to mitigate possible conflicts of interest.

Un May 2018, the Neoenergia Group's Financial Loan Standard was created as described in item 11.1. Additionally, contracts entered into with Related Parties are regulated by ANEEL, as also mentioned in item 11.2.

Current regulations define the cases in which ANEEL's prior consent is waived, and - in this case - are subject to subsequent controls. Contracts exempt from ANEEL's prior consent are described below, in accordance with module V of Resolution 948/2021:

- (i) contracts with Related Parties that do not involve concessionaires, licensees or authorized generation with regulated tariffs, transmission or distribution;
- (ii) contracts for which the model and price result from a competitive methodology or procedure established by ANEEL or the Government, including Agreements for the Use and Connection of Distribution and Transmission Systems, Reserve Energy Agreements (CER) and Adjustment Auction (CLA) and the Agreements for the Commercialization of Energy on the Regulated Market (CCEAR);
- (iii) contracts for the Commercialization of Energy on the Free Market (CCEAL) entered into by a delegate from the public electricity generation service;
- (iv) contracts related to execution of the Energy Efficiency (EE) and Research and Technological Development (R&D) programs regulated by ANEEL.

11.2 Items' n. 'and' o. '

- (v) contracts, including works contracts, resulting from bidding for generation projects, the price or tariff of which

is part of bidding selection criteria;

- (vi) contracts related to the construction and operation of an auctioned transmission project, including works and operation and maintenance, or reinforcement of facilities authorized by ANEEL, provided that the following documents are sent to ANEEL, within 30 (thirty) days of their being signed:
 - copy of signed contractual instrument(s); and
 - detailed report demonstrating the commutativity of the transaction, including comparing prices agreed upon with the Price Bank maintained and disclosed by ANEEL;
- (vii) contracts for which contractors are exclusively Agents within the Electric Sector and the contractor is a third party outside their economic group, provided that:
 - these contracts contain a clause expressly stating that the contracting parties are not jointly and severally liable for any non-performance; and
 - comply with the criteria defined under art. 12, in cases in which a single resource is to be apportioned by participants.
- (viii) amendments to contracts previously approved by ANEEL or exempt from prior consent under this article, provided that they do not refer to:
 - alteration of the contractual purpose;
 - an increase in the quantity of products or services or inclusion of additional products or services in an amount greater than 25% (twenty-five percent) of the amount initially defined in the contract approved by ANEEL, updated through an index previously defined contractually;
 - reduction in the quantity of works, services or purchases without a corresponding proportional reduction of the total value of the contract;
 - payment terms;
 - extension of the term of the contract for which final term is greater than the limits established under this standard, depending on the specific case;
 - any change that generates additional economic direct or indirect charges applied to the Electric Sector Agent; and
 - purchase and sale of energy, for contracts signed prior to the publication of Federal Law No. 10.848, of March 15, 2004.
- (ix) guarantees constituted by non-delegate public service companies belonging to the same economic group as the recipient, provided that they are not onerous for the recipient;
- (x) loan or financing agreements entered into between Electricity Sector Agents and development financial institutions that constitute controlling companies, affiliates or companies under common control relative to the Agent, provided that they are provided for under conditions equivalent or more favorable to those of the market;
- (xi) adhesion contracts that are generally entered into with contractors outside the Electricity Sector Agent’s economic group;
- (xii) contracts for which annual disbursements or amounts received from the participating Electricity Sector Agent individually is less than the limits established in the following table:

| NOR for the year prior to contracting | Annual disbursement limit |
|---------------------------------------|---------------------------|
|---------------------------------------|---------------------------|

11.2 Items' n. 'and' o. '

| | (*) |
|--|---------------|
| More than R\$4.5 billion | R\$834,708.46 |
| Equal to or less than R\$4.5 billion and greater than or equal to R\$1.3 billion | R\$449,458.40 |
| Less than R\$1.3 billion | R\$192,625.03 |

(*) Amounts referring to 06/30/2021, and must be adjusted annually based on the IPCA, provided that:

- contracting do not involve pecuniary loans or the sharing of human resources as a common purpose;
- ANEEL is notified within 30 (thirty) days of the end of each quarter, through means of a summary report on the series of contracts agreed upon for the referred to quarterly period and individual information on the execution of individual legal acts or transactions, via a pipeline, through the form "Notice of contracting with related Parties exempt from prior control";
- the Agent maintains a structured competitive contracting process and has used this process for to enter into agreements for the referred to contract;
- an individualized dossier is maintained at the Agent's headquarters containing supporting documents that offer evidence of compliance with general and specific rules, particularly regarding the commutativity of prices, which may be requested by the supervisory for up to 5 (five) years after the end of the agreement.

Cases involving a need for prior consent from ANEEL, non-compliance with the provisions contained in regulations and/or the formalization of acts without the consent of the Regulator may give rise to the penalties established in Resolution No. 846/19 being applied to the Agent, which

include warnings, work embargoes, prohibition of access to facilities, obligation to do and refrain from acting, temporary suspension of participation in bidding to obtain new concessions, permits or authorizations, revocation of authorizations, intervention to adapt public services, expiration of the concession, in addition to a fine, which may vary between 0.125% to 2% of the Net Operating Revenue - NOR or the estimated value of energy produced by generation agents.

o. Demonstration of the strictly commutative nature of agreed upon conditions or appropriate compensatory payments

Legal acts and transactions carried out between Agents of the Electric Sector and its Related Parties must be established under strictly commutative conditions, including, when applicable, bidding processes, so as not to burden the parties in a disproportionate manner.

The Company is therefore subject to the general rules established in Module V, Chapter III of ANEEL Resolution 948/2021 when conducting business between related parties, which are precisely aimed at ensuring that such operations are carried out without inhibiting competition and under strictly commutative conditions.

Additionally, for contracts between Electricity Sector Agents and Related Parties for the purposes of (i) provision of technology, (ii) provision of services, (iii) pecuniary loans and (v) sharing of infrastructure or human resources, parties must observe, in addition to General Rules, the Specific Rules provided for in Module V, Chapter IV of ANEEL Resolution 948/2021.

In order to demonstrate commutativity, Module V, art. 24 of ANEEL Resolution 948/2021 determines that the commutativity of economic clauses be verified through the practice of prices at the levels of the

11.2 Items' n. 'and' o. '

corresponding market for substitute goods or services, to be proven by the interested party according to at least one of the following criteria:

- I. three market quotations provided by other suppliers or service providers;
- II. three contracts entered into between the intended contractor and contractors that do not belong to the requesting party's economic group, with an identical or similar purpose, performed upon the initial application being made or that has ended up to 12 (twelve) months prior to that date;
- III. three legal transactions with a similar purpose and price within in the same market, approved by ANEEL, mentioning descriptive data on this act; or
- IV. details of the methodology used to agree to economic clauses, in the event that unequivocal market restrictions exist or there is proven lack of interest from providers or suppliers that makes it impossible to demonstrate commutativity in the form described in the previous items.

Additionally, as described in item 11.1, the Company has implemented at Related Parties Procedure Standard ("Related Parties Procedure") which aims to regulate and define applicable criteria and rules for the prior approval of contracts and their amendments by related parties at the Neoenergia Group, so that the Company's internal areas interested in entering into a contract between related parties must, prior to any contractual formalization, in summary, *(i)* ensure that the quotation process is carried out under commutative conditions, obeying market conditions and free competition, including simultaneous pricing; *(ii)* ensure that the service or good to be contracted or purchased serves the interests of the contracting party and essential; *(iii)* ensure that listed companies hold extensive experience in providing the services or supplying the good to be contracted and *(iv)* file documentation providing proof of the quotation process.

11.3 Other relevant information

11.3 - Provide other information that the issuer deems relevant

Not applicable. There is no other information that the issuer deems relevant.

12.1 Information on share capital

| Capital Type | Issued Capital | |
|----------------------------------|-------------------------------------|------------------------|
| Authorization or approval date | Payment deadline | Capital amount |
| 04/27/2023 | | 16,919,982,151.71 |
| Number of shares of common stock | Number of shares of preferred stock | Total number of shares |
| 1.213.797.248 | 0 | 1.213.797.248 |
| | | |

| Capital Type | Subscribed Capital | |
|----------------------------------|-------------------------------------|------------------------|
| Authorization or approval date | Payment deadline | Capital amount |
| 04/27/2023 | | 16,919,982,151.71 |
| Number of shares of common stock | Number of shares of preferred stock | Total number of shares |
| 1,213,797,248 | 0 | 1,213,797,248 |
| | | |

| Capital Type | Paid-in Capital | |
|----------------------------------|-------------------------------------|------------------------|
| Authorization or approval date | Payment deadline | Capital amount |
| 04/27/2023 | | 16,919,982,151.71 |
| Number of shares of common stock | Number of shares of preferred stock | Total number of shares |
| 1,213,797,248 | 0 | 1,213,797,248 |
| | | |

12.2 Foreign Issuers - Rights and rules

12.2 - Foreign issuers must describe the rights associated with each class and type of share issued and the rules in place in the country of origin and the country in which the shares are held in custody with respect to:

Not applicable, since the Company is not a foreign issuer.

12.3 Other securities issued in Brazil

| Securities | Debentures |
|---|--|
| Information on security | 6th Issue of Debentures - 1st Series (NEOE16) |
| Issue date | 06/15/2019 |
| Payment due date | 06/15/2029 |
| Quantity | 802,746 |
| Global nominal value R\$ | 802,746,000.00 |
| Outstanding Debt Balance | 1,043,701,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |
| Circumstances and calculation of redemption amount | <p>Debentures will not be subject to optional advance redemption, whether in whole or in part, by the Issuer.</p> <p>6.4 Mandatory Redemption. Provided that the advance redemption of Debentures is permitted under the terms of the applicable legislation or regulations, in the event that the IPCA Unavailability Event provided for in Clause 5.6.1.3 above occurs, the Issuer must, subject to the provisions of item II of article 1, paragraph 1, of Federal Law No. 12.431 and other applicable legislation or regulations, after the period that may be required under applicable legislation or regulations, carry out the advance redemption of all Debentures, at their Restated Par Value, more the respective Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date, or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the redemption date, as well as Late Payment Fees, if applicable, and any other amounts owed by the Issuer, without payment of any premium ("Mandatory Redemption Amount" and "Mandatory Redemption", respectively).</p> <p>6.4.1. Mandatory Redemption will be carried out by: (i) publication of an announcement, pursuant to Clause 5.16 above, and (ii) sending of notice to the Trustee and B3 - CETIP UTVM Segment ("Mandatory Redemption Notice"), five (5) Business Days in advance of the date of the effective Mandatory Redemption ("Mandatory Redemption Date"). This Mandatory Redemption Notice must include: (a) the Mandatory Redemption Date; (b) the Mandatory Redemption Amount, provided that it is already known; and (c) other information necessary for operation of the Mandatory Redemption and considered relevant by the Issuer in order to inform Debenture Holders.</p> <p>6.5 Advance Redemption Offer. As of the date on which this Deed was published, advance redemption offers are prohibited. However, provided that it is permitted and duly regulated by the CMN, pursuant to Federal Law No. 12.431, the Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Advance Redemption Offer") without any General Meeting of Debenture Holders being necessary to include such a prerogative.</p> <p>6.5.6. The amount to be paid in relation to each of the Debentures shall be equivalent to the Restated Par Value more (i) Remuneration Interest owed up to the effective redemption date, calculated on a prorated basis, as of the Initial Payment Date or the respective Remuneration Interest Payment Date immediately preceding; and (ii) if applicable, the redemption premium indicated in the Advance Redemption Offer Notice.</p> <p>6.5.7. Debentures redeemed under the Advance Redemption Offer will be canceled on a mandatory basis. Advance redemption will occur, depending on the specific case, in accordance with: (i) procedures established by B3 -, for Debentures that are electronically held in custody at B3; or (iii) the procedures adopted by the</p> |

12.3 Other securities issued in Brazil

Characteristics of debt securities

Several factors result in advance maturity, including the following examples: (I) The Trustee shall consider all obligations related to the Debentures automatically owed in advance, regardless of the sending of notice or judicial or out of court summons, and shall require that the Issuer immediately pay the Restated Par Value, more the respective Remuneration Interest owed until the effective payment date, calculated on a prorated basis, as well as Late Payment Charges, if applicable, and any other amounts that are owed by the Issuer under this Deed, on the date it becomes aware of the occurrence of any of the following events (each of which is referred to as an "Automatic Default Event"): (i) non-compliance by the Issuer with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed, not remedied within two (2) Business Days counted from the date of the respective default; (II) Remuneration Interest on First Series Debentures. The Restated Par Value for First Series Debentures will be subject to remuneration interest corresponding to 4.07% (four and seven hundredths of a percent) per year, considering 252 Business Days, defined in accordance with the Bookbuilding Procedure ("Remuneration Interest on First Series Debentures"). First Series Remuneration Interest was limited to the highest rate between (i) the internal rate of return for the IPCA+ Treasury with Semiannual Interest, maturing in 2028, verified on the Business Day immediately prior to the Bookbuilding Procedure date, according to the indicative rates disclosed by ANBIMA on its website (<http://www.anbima.com.br>), exponentially increased by a spread of at most 0.20% per year; or (ii) 4.37% per year. The spread ceiling was established at 4.37% (four and thirty-seven one hundredths of a percent) per year on the Bookbuilding Procedure date; (III) Debentures initially offered will be subject to public distribution under the terms of CVM Guidance 400, under a firm placement guarantee regime (except for Additional Debentures, which, if issued, will be placed under the best placement efforts regime), with the intermediation of a leading financial institution ("Lead Coordinator") and other financial institutions that are part of the securities distribution system contracted to act in the placement of the Debentures (together with the Lead Coordinator, "the Coordinators"), under the terms of the "Agreement for the Structuring, Coordination and Public Distribution of Unsecured Simple Debentures, Not Convertible into Shares, in up to Two Series, under a Firm Placement Guarantee Scheme, as part of the Sixth Issue at Neoenergia S.A.", to be entered into between the Issuer and the Coordinators ("Distribution Agreement"), with the participation of other financial institutions that do not qualify as coordinators under the Offer, authorized to operate in capital markets to participate in the placement of the Debentures with potential investors and customers ("Special Participants" and, together with the Coordinators, "Institutions Participating in Offer"), subject to the procedure provided for in paragraph 3 of article 33 of CVM Instruction 400 ("Distribution Plan"). The terms and conditions of the Distribution Plan are described in the Distribution Agreement and in the remaining documents comprising the Offer. The Offer will not rely on overseas placement efforts and will provide for advance maturity whenever payment of dividends to the Issuer's shareholders is approved, including dividends paid through an advance and/or income in the form of interest on shareholders' equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, payment of the minimum mandatory legal dividend provided for in the Issuer's bylaws;

N/A

Conditions for alteration of rights secured under such securities

12.3 Other securities issued in Brazil

| | | | |
|--------------------------------|---|--|--|
| Other relevant characteristics | Remuneration Interest shall be calculated on a capitalization basis and composed on a prorated basis basis for Business Days elapsed from the Initial Payment Date or the respective Remuneration Interest Payment Date (as defined below) immediately preceding, depending on the specific case, up until the date of its effective payment, and shall be paid at the frequency provided for in Clause 5.7 below, at the end of each Capitalization Period, as defined below (or on the date of advance settlement resulting from (i) advance maturity of Debentures due to the occurrence of a Default Event (as defined below), pursuant to Clause 7 below; or (ii) Mandatory Redemption, pursuant to this Deed). Remuneration Interest shall be calculated according to the following formula: $J = \{VNa \times [InterestFactor-1]\}$ | | |
| Securities | Debentures | | |
| Information on security | 6th Issue of Debentures - 2nd Series (NEOE26) | | |
| Issue date | 06/15/2019 | | |
| Payment due date | 06/15/2033 | | |
| Quantity | 491,703 491,703,000.00 | | |
| Global nominal value R\$ | | | |
| Outstanding Debt Balance | 580,331,000.00 | | |
| Circulation restrictions | No | | |
| Convertibility | No | | |
| Possibility of redemption | Yes | | |

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption value

Debentures will not be subject to optional advance redemption, whether in whole or in part, on the part of the Issuer.

6.4 Mandatory Redemption. Provided that the advance redemption of Debentures is permitted under the terms of the applicable legislation or regulations, in the event that the IPCA Unavailability Event provided for in Clause 5.6.1.3 above occurs, the Issuer must, subject to the provisions of item II of article 1, paragraph 1, of Federal Law No. 12.431 and other applicable legislation or regulations, after the period that may be required under applicable legislation or regulations, carry out the advance redemption of all Debentures, at their Restated Par Value, more the respective Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date, or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the redemption date, as well as Late Payment Fees, if applicable, and any other amounts owed by the Issuer, without payment of any premium ("Mandatory Redemption Amount" and "Mandatory Redemption", respectively).

6.4.1. Mandatory Redemption will be carried out by: (i) publication of an announcement, pursuant to Clause 5.16 above, and (ii) sending of notice to the Trustee and B3 - CETIP UTM Segment ("Mandatory Redemption Notice"), five (5) Business Days in advance of the date of the effective Mandatory Redemption ("Mandatory Redemption Date"). This Mandatory Redemption Notice must include: (a) the Mandatory Redemption Date; (b) the Mandatory Redemption Amount, provided that it is already known; and (c) other information necessary for operation of the Mandatory Redemption and considered relevant by the Issuer in order to inform Debenture Holders.

6.5 Advance Redemption Offer. As of the date on which this Deed was published, advance redemption offers are prohibited. However, provided that it is permitted and duly regulated by the CMN, pursuant to Federal Law No. 12.431, the Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Advance Redemption Offer") without any General Meeting of Debenture Holders being necessary to include such a prerogative.

6.5.6. The amount to be paid in relation to each of the Debentures shall be equivalent to the Restated Par Value more (i) Remuneration Interest owed up to the effective redemption date, calculated on a prorated basis, as of the Initial Payment Date or the respective Remuneration Interest Payment Date immediately preceding; and (ii) if applicable, the redemption premium indicated in the Advance Redemption Offer Notice.

6.5.7. Debentures redeemed under the Advance Redemption Offer will be canceled on a mandatory basis. Advance redemption will occur, depending on the specific case, in accordance with: (i) procedures established by B3 -, for Debentures that are electronically held in custody at B3; or (iii) the procedures adopted by the Liquidating Bank, for Debentures that are not electronically held in custody at B3.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Several factors result in advance maturity, as shown in the following examples: (I) The Trustee shall consider all obligations related to the Debentures automatically owed in advance, regardless of the sending of notice or judicial or out of court summons, and shall require that the Issuer immediately pay the Restated Par Value, more the respective Remuneration Interest owed until the effective payment date, calculated on a prorated basis, as well as Late Payment Charges, if applicable, and any other amounts that are owed by the Issuer under this Deed, on the date it becomes aware of the occurrence of any of the following events (each of which is referred to as an "Automatic Default Event"): (i) non-compliance by the Issuer with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed, not remedied within two (2) Business Days counted from the date of the respective default; (II) Remuneration Interest on First Series Debentures. The Restated Par Value for First Series Debentures will be subject to remuneration interest corresponding to 4.07% (four and seven hundredths of a percent) per year, considering 252 Business Days, defined in accordance with the Bookbuilding Procedure ("Remuneration Interest on First Series Debentures"). First Series Remuneration Interest was limited to the highest rate between (i) the internal rate of return for the IPCA+ Treasury with Semiannual Interest, maturing in 2028, verified on the Business Day immediately prior to the Bookbuilding Procedure date, according to the indicative rates disclosed by ANBIMA on its website (<http://www.anbima.com.br>), exponentially increased by a spread of at most 0.20% per year; or (ii) 4.37% per year. The spread ceiling was established at 4.37% (four and thirty-seven hundredths of a percent) per year on the Bookbuilding Procedure date; (III) Debentures initially offered will be subject to public distribution under the terms of CVM Guidance 400, under a firm placement guarantee regime (except for Additional Debentures, which, if issued, will be placed under the best placement efforts regime), with the intermediation of a leading financial institution ("Lead Coordinator") and other financial institutions that are part of the securities distribution system contracted to act in the placement of the Debentures (together with the Lead Coordinator, "the Coordinators"), under the terms of the "Agreement for the Structuring, Coordination and Public Distribution of Unsecured Simple Debentures, Not Convertible into Shares, in up to Two Series, under a Firm Placement Guarantee Scheme, as part of the Sixth Issue at Neoenergia S.A.", to be entered into between the Issuer and the Coordinators ("Distribution Agreement"), with the participation of other financial institutions that do not qualify as coordinators under the Offer, authorized to operate in capital markets to participate in the placement of the Debentures with potential investors and customers ("Special Participants" and, together with the Coordinators, "Institutions Participating in Offer"), subject to the procedure provided for in paragraph 3 of article 33 of CVM Instruction 400 ("Distribution Plan"). The terms and conditions of the Distribution Plan are described in the Distribution Agreement and in the remaining documents comprising the Offer. The Offer will not rely on overseas placement efforts and will provide for advance maturity whenever payment of dividends to the Issuer's shareholders is approved, including dividends paid through an advance and/or income in the form of interest on shareholders' equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, payment of the minimum mandatory legal dividend provided for in the Issuer's bylaws;

N/A

Conditions for alteration of rights secured under such securities

12.3 Other securities issued in Brazil

Other relevant characteristics

Remuneration Interest shall be calculated on a capitalization basis and composed on a prorated basis basis for Business Days elapsed from the Initial Payment Date or the respective Remuneration Interest Payment Date (as defined below) immediately preceding, depending on the specific case, up until the date of its effective payment, and shall be paid at the frequency provided for in Clause 5.7 below, at the end of each Capitalization Period, as defined below (or on the date of advance settlement resulting from (i) advance maturity of Debentures due to the occurrence of a Default Event (as defined below), pursuant to Clause 7 below; or (ii) Mandatory Redemption, pursuant to this Deed). Remuneration Interest shall be calculated according to the following formula: $J = \{VNa \times [InterestFactor-1]\}$

| Securities | Debentures |
|---------------------------|---|
| Information on security | 1 st Issuance of Debentures at Neoenergia Itabapoana Transmissão de Energia (NITA11) |
| Issue date | 02/15/2020 |
| Payment due date | 02/15/2045 |
| Quantity | 300,000 |
| Global nominal value R\$ | 300,000,000.00 |
| Outstanding Debt Balance | 401,527,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |

12.3 Other securities issued in Brazil

Circumstances and calculation of the Optional Advance Redemption amount

Pursuant to CMN Resolution No. 4.751, of September 26, 2019, as amended ("CMN Resolution 4.751") or in another manner, provided that such an act is authorized under the rules issued by CMN and applicable legislation and regulations, as of the 20th (twentieth) year counted from the Issue Date (exclusive), pursuant to item I, article 1, of CMN Resolution 4.751, the Issuer will be authorized, but not obligated, regardless of any prior approval, to carry out the advance redemption of all Debentures, with the consequent cancellation of such Debentures. Total Advance Redemption Offer: The Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Complete Advance Redemption Offer"), provided that such an act is legally permitted and that rules are issued by CMN in this regard, observing, when applicable, the provisions of CMN Resolution No. 4.751 and Federal Law 12.431. The Total Advance Redemption Offer will be addressed to all Debenture Holders, without distinction, ensuring equal conditions for all Debenture Holders to express their agreement or lack thereof with the advance redemption of the Debentures they hold. The Issuer will carry out the Total Advance Redemption Offer through means of a publication addressed to the Debenture Holders, to be widely disclosed pursuant to Clause 4.10, or an individual notice to be sent by the Issuer to each of the Debenture Holders, with a copy delivered to the Trustee ("Total Advance Redemption Offer Notice"), in which the terms and conditions of the Total Advance Redemption Offer must be described, including: (i) the Advance Redemption Amount, including details of the redemption premium and calculation method, if applicable; (ii) the term and form of manifestation of the Debenture Holders in relation to whether the terms of the Total Advance Redemption Offer are accepted or not; (iii) the effective date for advance redemption of Debentures, which must be a Business Day; and (iv) remaining information necessary for the decision making on the part of the Debenture Holders and for operationalization of the Total Advance Redemption Offer. The Issuer must notify the Debenture Holders and the Optional Advance Redemption Trustee through means of individual notice provided to the Debenture Holders, with a copy delivered to the Trustee, and/or by publishing a Notice to the Debenture Holders pursuant to Clause 4.10 above, a minimum of three (3) Business Days in advance. Such notice shall describe the terms and conditions of the Optional Advance Redemption, including, but not limited to, (i) mention of the value of the Optional Advance Redemption, subject to the provisions of Clause 5.1.2 below; (ii) the effective date for the Optional Advance Redemption and payment of the Debentures to be redeemed, which shall always occur on a Business Day, subject to the provisions of Clause 5.1.3 below; and (iii) other information necessary for operationalization of the redemption of Debentures. The amount to be paid by the Issuer in relation to each of the Debentures, within the scope of the Optional Advance Redemption, will be equivalent to the largest of the amount indicated in item (i) or in item (ii) below: the Updated Par Value of Debentures more: (a) Remuneration, calculated, on a prorated basis, counted from the Initial Payment Date or the Remuneration Payment Date immediately preceding, depending on the specific case, up until the date of the effective redemption (excluding this date); (b) Late Payment Charges, if applicable; and (c) any pecuniary obligations and other additions related to Debentures; the present value of remaining installments of amortization payments for the Updated Par Value and Remuneration, using the IPCA + Treasury bond coupon with semi-annual interest (NTN-B) and duration nearest the remaining duration of the Debentures as a discount rate, calculated according to the formula below,

12.3 Other securities issued in Brazil

Characteristics of debt securities amounts

(I) The Trustee shall declare all obligations owed related to the Debentures in advance and demand immediate payment of the Nominal Unit Value of Debentures from the Issuer and the Guarantor, updated for Inflation, more Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date or the payment date for Remuneration Interest immediately preceding that date, depending on the specific case, up until the date of effective payment, without prejudice, when applicable, to Late Payment Fees, in the event of any of the events provided for in the Clauses (each case, referred to as a "Default Event"):

6.1.1. Default Events resulting in automatic maturity of obligations arising from the Debentures, regardless of the provision of any judicial or out of court notice, observing that events related to the Guarantor will no longer be applicable if the Guarantee ceases to be in force under the terms of Clause 3.9.8 above: (i) non-compliance on the part of the Issuer and/or the Guarantor with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed and/or Guarantee Agreements, not remedied within two (2) Business Days counted from the date on which the respective non-compliance occurred; (ii) (a) request for self-declared bankruptcy from the Issuer and/or the Guarantor; (b) declaration of bankruptcy on the part of the Issuer and/or the Guarantor;

(II)

4.2.2. Remuneration Interest: Fixed remuneration interest corresponding to 4.50% (four point fifty percent) will be levied on the Adjusted Par Value, ("Remuneration Interest", and, together with Adjustments for Inflation, "Remuneration"). Remuneration Interest will be based on 252 (two hundred and fifty-two) Business Days and will be calculated exponentially and cumulatively on a prorated basis per Business Day elapsed, from the initial Payment Date or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the date of effective payment.

(III)

In order to guarantee the faithful, timely and full payment of any and all amounts, principal or accessories, including Late Payment Fees (as defined below), owed by the Issuer under the terms of the Debentures and this Indenture, as well as any indemnities, costs or expenses demonstrably incurred by the Trustee and/or Debenture Holders as a result of processes, procedures and/or other judicial or out of court measures necessary to safeguard the rights and prerogatives arising from the Debentures and this Indenture, pursuant to article 822 of Federal Law No. 10.406, of January 10, 2002, as amended ("Civil Code" and "Guaranteed Amount", respectively), the Guarantor will hereby seek to guarantee payment, together with the Issuer, irrevocably and irreversibly, before the Debenture Holders, represented by the Trustee, as guarantor and principal payor responsible for the Guaranteed Amount, subject to the provisions of Clause 3.9.11 below, under the terms described below, regardless of other contractual guarantees that may be constituted by the Issuer under the Restricted Offer ("Surety").

(IV) N/A

(V)

Restrictions are in place with regards to the approval of dividend payments made to the Issuer's shareholders, including dividends provided through means of an advance and/or income in the form of interest on equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, cases involving payment of the minimum mandatory legal dividends provided for in the Issuer's bylaws.

(V) SIMPLIFIC PAVARINI DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS LTDA.

12.3 Other securities issued in Brazil

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|---|---|
| Conditions for alteration of rights secured under such securities | Resolutions regarding the modification of (i) the Debenture Maturity Date; (ii) conditions for amortization of the Restated Par Value; (iii) conditions related to Remuneration Interest; (iv) cases of advance maturity provided for in Clause 6.1 of this Indenture; or (v) any of the quora needed for resolutions made at the General Meeting of Debenture Holders provided for in the Indenture, shall be resolved by Debenture Holders representing at least 75% (seventy-five percent) of Outstanding Debentures pursuant to the provisions of article 71, paragraph 5, of the Brazilian Corporations Act. The quorum provided for to alter circumstances required for advance maturity of the Debentures does not share any relationship with the quorum for a lack of declared advance maturity established in Clause 6.1.3.1 of the deed. |
| Other relevant characteristics | N/A |

| Securities | Debentures |
|---------------------------|--|
| Information on security | 4 th Issuance of Debentures of Neoenergia Brasília (CEBD14) |
| Issue date | 08/25/2021 |
| Payment due date | 08/25/2028 |
| Quantity | 300,000 |
| Global nominal value | 300,000,000.00 |
| R\$ | |
| Outstanding Debt Balance | 313,781,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount The Issuer may carry out the total optional advance redemption of the Debentures as of the Issue Date ("Total Optional Advance Redemption") subject to the following terms and conditions and at its sole discretion and

regardless of the will of the Debenture Holders, provided that the Issuer declares themselves to be in compliance with its obligations under this Indenture before the Trustee through means of notice to be sent under this Indenture's Communications Clause.5.1.2. The Total Optional Advance Redemption may only occur: (a) by sending notice to each of the Debenture Holders, with a copy delivered to the Trustee, B3, Bookkeeper and Liquidating Bank; (b) by publishing notice addressed to the Debenture Holders, observing, in this case, the terms of Clause 4.10 of this Indenture, in addition to sending, on the same date, written notice to the Trustee, B3, Bookkeeper and Liquidating Bank, containing the information provided for in Clause 5.1.2.3 below (referred to in any case as "Notice of Total Optional Advance Redemption"), in both cases, at least five (5) Business Days before the date scheduled for the effective Total Optional Advance Redemption ("Total Optional Advance Redemption Date"). The Total Optional Advance Redemption Date must necessarily correspond to a single Business Day. 5.1.2.2.

Upon the Total Optional Advance Redemption being, Debenture Holders will be entitled to receive: (i) Nominal Unit Value or balance of the Nominal Unit Value, depending on the specific case, more Remuneration, calculated on a prorated basis starting on the initial Payment Date or the date immediately preceding Remuneration Payment Date, depending on the specific case, and other applicable charges due and not paid as of the Total Optional Advance Redemption Date ("Total Optional Advance Redemption Amount"), (ii) more a premium equivalent to 0.30% (thirty hundredths of a percent) per year, multiplied by the remaining term of the Debentures, levied on the Total Optional Advance Redemption Amount, ("Redemption Premium"), calculated according to the formula below: $P_{\text{premium}} = \text{Premium} * \text{Remaining Term} / 252 * P_{\text{Udebenture}}$ In which: Premium = 0.30% per year Remaining Term = number of Business Days, counted, depending on the specific case, from the Total Optional Advance Redemption date (including this date) up until the Debenture Maturity Date; and $P_{\text{Udebenture}}$ = Unit Par Value or balance of the Debenture Unit Par Value more Remuneration, calculated on a prorated basis starting on the initial Payment Date or Remuneration payment date immediately prior to the date effective payment of the Total Optional Advance Redemption is made, depending on the specific case, (provided that, if the Total Optional Advance Redemption occurs on any ordinary amortization date for the balance of the Unit Par Value or payment of Remuneration, the ordinary amortization or Remuneration owed on such date is disregarded).

12.3 Other securities issued in Brazil

Characteristics of debt securities

(I) 6.1. Subject to the provisions set forth in Clause 6.1.1 and Clause 6.1.2 below, the Trustee shall consider the advance maturity of all obligations contained in this Indenture and require the immediate payment, by the Issuer, of the Nominal Debenture Unit Value (or Nominal Unit Value Balance, depending on the specific case) more Remuneration, calculated on a prorated basis starting on the later of the initial Payment Date, or the final Remuneration payment date up until the effective payment date, without prejudice to payment of the 19 Late Payment Fees, when applicable, and any other amounts owed by the Issuer under the terms of this Indenture, in the event that the following circumstances emerge (each of which is referred to as an "Advance Maturity Event"). 6.1.1 The following Advance Maturity Events will result in the automatic maturity of the obligations arising from this Indenture ("Automatic Advance Maturity Events"): (i) non-compliance, on the part of the Issuer or Guarantor, with any pecuniary, principal or accessory obligation due to the Debenture Holders provided for in this Indenture, not remedied by the Issuer and/or the Guarantor, within two (2) Business Days from the respective occurrence of non-compliance;

(II)

The Nominal Debenture Unit Value or Nominal Unit Value balance, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposit for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.60% (one hundred and sixty hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("Remuneration").

(III)

In order to guarantee the faithful, timely and full payment of any and all amounts, principal or accessories, including Late Payment Fees (as defined below), owed by the Issuer under the terms of the Debentures and this Indenture, as well as any indemnities, costs or expenses demonstrably incurred by the Trustee and/or Debenture Holders as a result of processes, procedures and/or other judicial or out of court measures necessary to safeguard the rights and prerogatives arising from the Debentures and this Indenture, pursuant to article 822 of Federal Law No. 10.406, of January 10, 2002, as amended ("Civil Code" and "Guaranteed Amount", respectively), the Guarantor will hereby seek to guarantee payment, together with the Issuer, irrevocably and irreversibly, before the Debenture Holders, represented by the Trustee, as guarantor and principal payor responsible for the Guaranteed Amount, whether by the Issuer or the Guarantor, regardless of any other contractual guarantees that may be constituted by the Issuer under the Restricted Offer ("Surety").

(II) N/A

(III) Providing payment of dividends or interest on shareholders' equity on the part the Issuer, except as provided in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer is delayed in providing payment of any pecuniary obligation related to the Issue;

(IV) PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS
N/A

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

Debentures

1st Public Issue of Debentures (LGEN11)

Securities

09/15/2017

Information on security

03/15/2029

Issue date

Payment due date

12.3 Other securities issued in Brazil

| | |
|--|---|
| Quantity | 46,210 |
| Global nominal value R\$ | 46,210,000.00 |
| Outstanding Debt Balance | 55,469,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |
| Circumstances and calculation of redemption amount | Pursuant to CMN Resolution 4.476, the Issuer may, at its sole discretion and at any time after a four-year (4-year) period (or a shorter period as may be authorized by applicable law or regulation) counted from the Issue Date, make an offer of advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold. |
| Characteristics of debt securities | <p>The amount to be paid to Debenture Holders as a result of the advance redemption will be equivalent to the Updated Nominal Unit Value, more Remuneration owed up until the Advance Redemption date, and any Redemption Premiums. Default Events are those that result in advance maturity of obligations arising from the Debentures, regardless of any judicial or out of court notice provided, and the provisions of Clause 7.2 below shall apply in such cases: (a) non-compliance, on the part of the Issuer and/or the Guarantor, with any pecuniary obligation before the Debenture Holders, provided for in this Indenture, as of the respective payment date not remedied within 2 (two) Business Days from the date on which the obligation is owed; (II) Interest corresponding to 7.3287% (seven and three thousand two hundred and eighty-seven tens of thousandths of percent) per year will be applied to the Updated Unit Par Value, based on 252 (two hundred and fifty-two) Business Days ("Remuneration"), calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, starting with the initial Payment Date or the payment date immediately preceding Remuneration, depending on the specific case, up to the respective Debenture payment date, calculated on a prorated basis per Business Days, according to the formula below: $J = VNa \times (\text{Interest Factor} - 1)$ (III) Additional Personal Guarantee (V) Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantors are delayed in the payment of any pecuniary obligation as provided for in this Indenture;</p> |
| Conditions for alteration of rights secured under such securities | N/A |
| Other relevant characteristics | N/A |

Debentures

| | |
|--------------------------------|--|
| Securities | 5th Issuance of Debentures - NEO_Brasília - 1st Series: CEBD15 |
| Information on security | |
| Issue date | 06/20/2022 |
| Payment due date | 06/20/2027 |
| Quantity | 100,000 |

12.3 Other securities issued in Brazil

| | |
|----------------------------------|----------------|
| Global nominal value R\$ | 100,000,000.00 |
| Outstanding Debt Balance | 99,695,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |

Circumstances and calculation of redemption The Company may carry out the total (but not partial) advance redemption amount of First and/or the Second Series Debentures, as of June 20, 2024, including this date, for First Series Debentures, as of June 20, 2025, including this date, and for Second Series Debentures

("Optional Advance Redemption of First Series Debentures and "Optional Advance Redemption of Second Series Debentures" and, together "Optional Advance Redemption"), provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders through (i) payment of the advance redemption amount for First Series Debentures ("Advance Redemption Amount for First Series Debentures") and/or the Second Series Debentures ("Advance Redemption Amount for Second Series Debentures" and, together with the Advance Redemption Amount for First Series Debentures, "Advance Redemption Amount ") and, together with the Advance Redemption Amount for First Series Debentures, the "Advanced Redemption Amount"), and (ii) more a premium equivalent to 0.30% (three tenths of a percent) per year, multiplied by the remaining term of First Series and/or Second Series Debentures Series, levied on the Advance Redemption Amount for First Series Debentures and/or Second Series Debentures, depending on the specific case, to be determined in accordance with the formula to be described in the Indenture, without prejudice to Late Payment Fees, if applicable.

The Company may, as of June 20, 2024, subject to the terms and conditions to be established in the Indenture, at its sole discretion and regardless of the will of First Series Debenture Holders, provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee through means of notice to be sent under the terms of the Indenture, carry out the special amortization of First Series Debentures, limited to 98% (ninety-eight percent) of the Nominal Unit Value or Nominal Unit Value balance for First Series Debentures ("Optional Special Amortization of First Series Debentures"). Optional Special Amortization of First Series Debentures will be operationalized in accordance with the terms and conditions to be provided for in the Indenture.

The Company may, at its sole discretion and at any time, subject to approval of the respective selling Debenture Holder and subject to the provisions of article 55, paragraph 3, of the Brazilian Corporations Act, CVM Resolution No. 77, of March 29, 2022 ("CVM Resolution 77") and applicable CVM regulations, acquire Debentures on the secondary market: (i) at an amount equal to or less than the balance of the Nominal Unit Value of the respective series, more Remuneration of the Debentures of the respective series. Such a fact must be included in the Company's management report and financial statements, or (ii) at an amount greater than the balance of the Nominal Unit Value for the respective series, more Remuneration of the Debentures ("Optional Acquisition"). (H.II) As provided for in the Indenture.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Subject to the provisions of the Indenture, (i) the final maturity of the First Series Debentures will occur at the end of the period of five (5) years counted from the Issue Date and will therefore mature on June 20, 2027 ("First Series Maturity Date"); (ii) the final maturity of the Second Series Debentures will occur at the end of the period of seven (7) years counted from the Issue Date and will therefore mature on June 20, 2029 ("Second Series Maturity Date and, together with the First Series Maturity Date, "Maturity Dates"), except in cases involving advance maturity of the obligations arising from the Debentures, total advance redemption arising from an Advance Redemption Offer (as defined below) for all Debentures or Optional Advance Redemption (as defined below), under the terms of the Indenture.

The Nominal Debenture Unit Value or Nominal Unit Value balance for First Series Debentures, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposits for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.59% (one and fifty-nine hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("First Series Surcharge" and, together with the DI Rate, "First Series Debentures Remuneration"), calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, levied on the Nominal Unit Value of the Debentures (or on the balance of the Nominal Unit Value of the Debentures), starting on the Profitability Start Date, or immediately preceding Remuneration Payment Date for First Series Debentures (as defined below and including this date) up to the Remuneration payment date for the First Series Debentures in question, which is considered advance maturity date resulting from the earliest of an Advance Maturity Event (as defined below) or on the date of any Optional Advance Redemption of the First Series Debentures (as defined below). Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Applicable restrictions are described in the advance maturity clause.

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

N/A

Securities

Debentures

5th Issuance of Debentures - NEO_Brasília - 2nd Series: CEBD25

Information on security

Issue date

06/20/2022

Payment due date

06/20/2029

Quantity

200.000

200,000,000.00

Global nominal value R\$

Outstanding Debt Balance

199,397,000.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

12.3 Other securities issued in Brazil

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption

The Company may carry out the total (but not partial) advance redemption amount of First and/or the Second Series Debentures, as of June 20, 2024, including this date, for First Series Debentures, as of June 20, 2025, including this date, and for Second Series Debentures ("Optional Advance Redemption of First Series Debentures and "Optional Advance Redemption of Second Series Debentures" and, together "Optional Advance Redemption"), provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders through (i) payment of the advance redemption amount for First Series Debentures ("Advance Redemption Amount for First Series Debentures") and/or the Second Series Debentures ("Advance Redemption Amount for Second Series Debentures" and, together with the Advance Redemption Amount for First Series Debentures, "Advance Redemption Amount ") and, together with the Advance Redemption Amount for First Series Debentures, the "Advanced Redemption Amount"), and (ii) more a premium equivalent to 0.30% (three tenths of a percent) per year, multiplied by the remaining term of First Series and/or Second Series Debentures Series, levied on the Advance Redemption Amount for First Series Debentures and/or Second Series Debentures, depending on the specific case, to be determined in accordance with the formula to be described in the Indenture, without prejudice to Late Payment Fees, if applicable.

The Company may, as of June 20, 2025, subject to the terms and conditions to be established in the Indenture, at its sole discretion and regardless of the will of Second Series Debenture Holders, provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee through means of notice to be sent under the terms of the Indenture, carry out the special amortization of Second Series Debentures, limited to 98% (ninety-eight percent) of the Nominal Unit Value or Nominal Unit Value balance for Second Series Debentures ("Optional Special Amortization of Second Series Debentures") as of the Issue Date ("Optional Special Amortization of Second Series Debentures"). Optional Special Amortization of Second Series Debentures will be operationalized in accordance with the terms and conditions to be provided for in the Indenture.

The Company may, at its sole discretion and at any time, subject to approval of the respective selling Debenture Holder and subject to the provisions of article 55, paragraph 3, of the Brazilian Corporations Act, CVM Resolution No. 77, of March 29, 2022 ("CVM Resolution 77") and applicable CVM regulations, acquire Debentures on the secondary market: (i) at an amount equal to or less than the balance of the Nominal Unit Value of the respective series, more Remuneration of the Debentures of the respective series. Such a fact must be included in the Company's management report and financial statements, or (ii) at an amount greater than the balance of the Nominal Unit Value for the respective series, more Remuneration of the Debentures ("Optional Acquisition"). (H.ii) As provided for in the Indenture.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Subject to the provisions of the Indenture, (i) the final maturity of the First Series Debentures will occur at the end of the period of five (5) years counted from the Issue Date and will therefore mature on June 20, 2027 ("First Series Maturity Date"); (ii) the final maturity of the Second Series Debentures will occur at the end of the period of seven (7) years counted from the Issue Date and will therefore mature on June 20, 2029 ("Second Series Maturity Date and, together with the First Series Maturity Date, "Maturity Dates"), except in cases involving advance maturity of the obligations arising from the Debentures, total advance redemption arising from an Advance Redemption Offer (as defined below) for all Debentures or Optional Advance Redemption (as defined below), under the terms of the Indenture.

The Nominal Debenture Unit Value or Nominal Unit Value balance for First Series Debentures, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposits for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.59% (one and fifty-nine hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("First Series Surcharge" and, together with the DI Rate, "First Series Debentures Remuneration"), calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, levied on the Nominal Unit Value of the Debentures (or on the balance of the Nominal Unit Value of the Debentures), starting on the Profitability Start Date, or immediately preceding Remuneration Payment Date for First Series Debentures (as defined below and including this date) up to the Remuneration payment date for the First Series Debentures in question, which is considered advance maturity date resulting from the earliest of an Advance Maturity Event (as defined below) or on the date of any Optional Advance Redemption of the First Series Debentures (as defined below). Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Applicable restrictions are described in the advance maturity clause.

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

N/A

Securities

Debentures

1st Issue of Calango 6 Renewable Energy Debentures (CLNG11)

Information on security

Issue date

12/27/2016

Payment due date

06/27/2028

Quantity

43,500

43,500,000.00

Global nominal value R\$

Outstanding Debt Balance

43,906,000.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption

The Issuer may, at its sole discretion and at any time after a four-year (4-year) period (or a shorter period as may be authorized by applicable law or regulation) counted from the Issue Date, make an offer of advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold.

The amount to be paid to Debenture Holders as a result of the advance redemption will be equivalent to the Updated Nominal Unit Value, more Remuneration owed up until the Advance Redemption date, and any Redemption Premiums. See item Other Relevant Characteristics.

Characteristics of debt securities

(I) Default Events resulting in automatic maturity of obligations arising from the Debentures, regardless of the provision of any judicial or out of court notice, in which case the provisions of Clause 7.2 below shall apply: (a) non-compliance, by the Issuer and/or the Guarantors, with any pecuniary obligation to the Debenture Holders, provided for in this Indenture, on the respective payment date not remedied within two (2) Business Days from the date of non-compliance; (b) (i) request for court-supervised reorganization on the part of the Issuer, Santana SPEs and/or the Guarantors, regardless of approval of processing of the reorganization or its granting by a competent judge; (ii) request for self-declared bankruptcy on the part of the Issuer and/or the Guarantors; (iii) declaration of bankruptcy on the part of the Issuer and/or the Guarantors;

(II) Remuneration interest corresponding to a rate equivalent to 8.7345% per year, based on 252 Business Days, will be levied on the Updated Nominal Unit Value. These amounts will be calculated exponentially and cumulatively on a prorated basis for business days elapsed, from the date of initial paying in or the immediately preceding remuneration payment date, depending on the specific case, up until the respective debenture payment date, calculated under a compound capitalization regime on a prorated basis for business days according to the formula indicated below: $J = VN_{a} \times (\text{Interest Factor}) - 1$

(III) Additional Fiduciary Guarantee

Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantors are delayed in the payment of any pecuniary obligation as provided for in this Indenture;

Restrictions are in place regarding the assignment, sale, disposal and/or any form of transfer any assets or assets held by the Issuer or the Guarantors to third parties or a promise to transfer such asset to third parties, by the Guarantors, through any means, free of any encumbrance or for consideration, except for assignment, sale, disposal and/or transfer of assets or assets at value, whether individual or aggregate, equal to or less than 2% (two percent) of their respective share capital, or its equivalent in other currencies.

Restriction have been implemented on the execution of loan agreements by the Issuer and/or any of the SPEs, without the prior approval of Debenture Holders gathered at the General Meeting of Debenture Holders, subject to the provisions of Clause 10.1 et seq. of this Indenture. Such approval is waived for the execution of loans that are made: (i) by the Issuer in any of the Santana SPEs, provided that such loans: (i.a.) are previously approved by BNDES;

N/A

Conditions for alteration of rights secured under such securities

12.3 Other securities issued in Brazil

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|---|---|
| Other relevant characteristics | The indenture establishes restrictions for the spin-off, merger, incorporation, incorporation of shares or any form of corporate reorganization on the part of the Issuer and the Guarantors, except when: (i) such acts are carried out within the same economic group and exclusively involve companies controlled directly or indirectly by the Issuer (including whenever such Control is shared); (ii) if Iberdrola Energía S.A. continues to exercise Control (direct or indirect) in Neoenergia and/or the Issuer, as practiced as of the Issue Date or with higher political powers, depending on the specific case; or (iii) when previously approved by the Debenture Holders representing, upon initial call of meeting, at least 2/3 (two thirds) of Outstanding Debentures, or, upon second call of meeting, at least 50% (fifty percent) of Outstanding Debentures, gathered at a General Meeting of Debenture Holders specially called for this purpose. |
| Debentures | |
| Securities | 1 st Issue of NC Energia Debentures (NCEN11) |
| Information on security | |
| Issue date | 10/01/2015 |
| Payment due date | 12/15/2025 |
| Quantity | 31,600 |
| | 31,600,000.00 |
| Global nominal value R\$ | |
| Outstanding Debt Balance | 19,083,000.00 |
| Circulation restrictions | No |
| Convertibility | No |
| Possibility of redemption | Yes |
| Circumstances and calculation of redemption amount | The Issuer may, at its sole discretion and at any time starting on the Issue Date, make an offer of total or partial advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold. |

12.3 Other securities issued in Brazil

| | |
|---|--|
| Characteristics of debt securities | <p>(I) The following are considered automatic advance maturity events: (a) non-compliance, on the part of the Issuer, with any pecuniary obligation to the Debenture Holders, provided for in this Indenture, not remedied within two (2) Business Days from the date of non-compliance; (b) (i) request for court-supervised reorganization on the part of the Issuer, the SPE Potiguar Sul and/or the Guarantors, regardless of approval of processing of the reorganization or its granting by a competent judge; (ii) request for self-declared bankruptcy on the part of the Issuer and/or the Guarantors; (iii) declaration of bankruptcy on the part of the Issuer and/or the Guarantors; (iv) whenever the Issuer and/or the Guarantor proposes an out of court reorganization plan to any creditor or class of creditors, regardless of whether judicial approval of the plan has been requested or obtained;</p> <p>(II) Interest corresponding to 7.8910% (seven and three thousand two hundred and eighty-seven tens of thousandths of percent) per year will be applied to the Unit Par Value or Unit Par Value balance, adjusted for inflation, based on 252 (two hundred and fifty-two) Business Days ("Remuneration Interest") and, together with Adjustments for Inflation, "Remuneration") calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, starting with the Issue Date or the payment date immediately preceding this date, depending on the specific case, up to the respective Debenture payment date, calculated on a prorated basis per Business Days, according to the formula below:</p> <p>$J = VNe \times (\text{Interest factor} - 1)$</p> <p>(III) Additional Fudiciary Guarantee</p> <p>Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantor are delayed in the payment of any pecuniary obligation as provided for in this Indenture;</p> <p>N/A</p> |
| Conditions for alteration of rights secured under such securities | |
| Other relevant characteristics | <p>The indenture establishes restrictions for the spin-off, merger, incorporation, incorporation of shares or any form of corporate reorganization on the part of the Issuer, except when: (i) such acts are carried out within the same economic group and exclusively involve companies controlled directly or indirectly by the Issuer (including whenever such Control is shared); (ii) when previously approved by the Debenture Holders representing at least 2/3 (two thirds) of Outstanding Debentures, gathered at a General Meeting of Debenture Holders specially called for this purpose.</p> |

12.4 Number of security holders

| Security | Individuals | Legal Entities | Institutional Investors |
|------------|-------------|----------------|-------------------------|
| Debentures | | 16413 | 27307 |

12.5 Trading markets in Brazil

12.5 - Indicate the Brazilian markets in which issuer securities have been admitted to trading

Securities are traded through B3 S.A. - Brasil, Bolsa e Balcão.

12.6 Trading on foreign markets

Justification for not completing table:

Not applicable, since the Company does not trade securities in foreign markets.

12.7 Securities issued overseas

Justification for not completing table:

Not applicable, since the Company has not issued securities overseas during the last 3 fiscal years.

12.8 Allocation of funds from public offerings

12.8. If the issuer has provided a public offering for the distribution of securities in the last 3 fiscal years, indicate:

- a. how funds resulting from the offer were used**
- b. whether there were significant deviations between the effective application of funds and investment proposals disclosed under prospects for the respective distribution**
- c. whether there have been deviations, and the reasons for such deviations**

Funds resulting from public offerings of securities were used according to investment proposals disclosed under respective prospective distributions and indentures. At the Company, funds resulting from the offers described in items 12.3 and 12.9 were used without deviations as informed in the respective issue documents for purposes such as working capital, prepayment of debts and/or investments in equipment and infrastructure (reimbursement and/or future payments).

Neoenergia has provided a description of the use of funds under the Company's 6th issue of debentures below:

6th issue:

Net proceeds obtained by the Company through the issuance of the Debentures (green debentures, known as greenbond) will be used for the development, construction and operation of a hydroelectric power plant (Baixo Iguaçu HPP), wind farms (Chafariz Complex) and transmission assets (2017 and 2018 auctions).

12.9 Other relevant information

12.9 - Other relevant information

12.4. Number of holders of each type of security described in item 12.3, as determined at the end of the previous fiscal year.

- 6th Public Issue of Debentures - 1st Series (NEOE16)

| NEOE16 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 73 |
| ii. Legal entity | 12 |
| iii. Individuals | 6,892 |

- 6th Public Issue of Debentures - 2nd Series (NEOE26)

| NEOE26 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 94 |
| ii. Legal entity | 10 |
| iii. Individuals | 7,375 |

- Public Issuance of Debentures - 1st Series (NCEN11)

| NEOE11 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 4 |
| ii. Legal entity | 2 |
| iii. Individuals | 120 |

- 1st Public Issue of Debentures - 1st Series (LGEN11)

| LGEN11 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 15 |
| ii. Legal entity | 3 |
| iii. Individuals | 784 |

- 1st Public Issue of Debentures - 1st Series (NITA11)

| NITA11 | |
|-----------------|-------|
| Investor | Total |
| i. Legal entity | 1 |

12.9 Other relevant information

- 4th Public Issue of Debentures - 1st Series (CEBD14)

| CEBD14 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 3 |
| ii. Legal entity | 1 |

- 5th Public Issue of Debentures - Series (CEBD15)

| CEBD15 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 6 |

- 5th Public Issue of Debentures - 2nd Series (CEBD25)

| CEBD25 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 6 |

- 1st Public Issuance of Debentures - 1st Series (CLNG11)

| CLNG11 | |
|----------------------------|-------|
| Investor | Total |
| i. Institutional investors | 10 |
| ii. Legal entity | 1 |
| iii. Individuals | 719 |

13.1 Identification of those Responsible for Content of FRE

| Name of person responsible for form's content | Position of the person responsible | Status | Justification |
|---|------------------------------------|---------|---------------|
| Eduardo Capelastegui Saiz | Chief Executive Officer | Changed | |
| Leonardo Pimenta Gadelha | Investor Relations Officer | Changed | |

13.1 Statement from the CEO



STATEMENT FROM THE CHIEF EXECUTIVE OFFICER

Mr. **Eduardo Capelastegui Saiz**, Spanish, married, company director, holder of National Foreigner Registry Card - RNE No. V293179-X and CPF/MF 819.863.86520, with business address located in the city of Rio de Janeiro, State of Rio de Janeiro, Praia do Flamengo, at No. 78, 4th floor, Flamengo, as Chief Executive Officer of Neoenergia **S.A. ("Company")**, hereby declares that:

- a) he has reviewed the reference form;
- b) the information contained in the form complies with the provisions of CVM Instruction No.80/22, in particular articles 15 to 20;
- c) the information contained herein accurately and completely portrays the issuer's activities and the risks inherent to its activities.

Eduardo Capelastegui Saiz

Chief Executive Officer

13.1 Statement from the CEO

The above document was proposed for digital signature on the NEOENERGIA Subscription Portal platform. To verify signatures click the link: <https://neoenergia.portaldeassinaturas.com.br/VerificadorAssinaturas/Verificador0352-F988-C961-D95E> or visit the website <https://neoenergia.portaldeassinaturas.com.br/VerificadorAssinaturas/Verificador> and enter the code below to verify whether this document is valid.

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Names indicated for signature, as well as their status as of 05/24/2024 are:

- ☒ Eduardo Capelastegui Saiz (Signatory - NHOL - NEOENERGIA S.A) - 819.863.865-20 on 05/23/2024 4:21 PM UTC-03:00

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13.1 Declaration from the investor relations director



STATEMENT FROM THE INVESTOR RELATIONS OFFICER

Mr. **Leonardo Pimenta Gadelha**, Brazilian, married, administrator, holder of Identity Card RG No. 08.815.379-6 (IFP/RJ) No. and registered under CPF/ME No. 025.987.667-41, with business address located in the city of Rio de Janeiro, State of Rio de Janeiro, Praia do Flamengo, 78, 10th floor, CEP 22.210-030, acting in the capacity of Chief Financial and Investor Relations Officer at Neoenergia S.A. ("Company"), hereby declares that:

- a) he has reviewed the reference form;
- b) the information contained in the form complies with the provisions of CVM Instruction no.80, in particular articles: 15 to 20;
- c) the information contained herein accurately and completely portrays the issuer's activities and the risks inherent to its activities.

Leonardo Pimenta Gadelha

Chief Financial and Investor Relations Officer

This document was digitally signed by Leonardo Pimenta Gadelha.
To verify the provided signatures visit <https://neoenergia.portaldeassinaturas.com.br/verificar/> and enter the code B87D-F374-CBBA-

13.1 Declaration from the investor relations director

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Names indicated for signature, as well as their status as of 05/28/2024 are:

☒ Leonardo Pimenta Gadelha - 025.987.667-41 on 05/27/2024

12:53 PM UTC-03:00

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