



SUSTAINABILITY-LINKED FINANCE FRAMEWORK

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This financing framework IS based on the Sustainability-Linked Bond Principles 2020¹ of the International Capital Market Association (ICMA) and the Sustainability Linked Loan Principles 2021², published by the Loan Market Association (LMA).

¹ For more information: <https://www.lsta.org/content/sustainability-linked-loan-principles-sllp/>

² For more information: <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/sustainability-linked-bond-principles-slbp/>

ABOUT NEOENERGIA

Neoenergia S.A. is an integrated energy company that operates in three strategic segments: Networks (distribution and transmission); Renewables (wind and hydroelectric generation) and Liberalized (thermal generation, energy trading and services). A publicly traded company, with shares traded on B3 (Brazil Stock Exchange and Over-the-Counter Market), Neoenergia is controlled by Spanish Group Iberdrola, which, on March 31, 2022, held [53.4%] of the shares. On that same date, PREVI had a [30.3%] interest, and the remaining [16.3%] were free float. Neoenergia operates as a holding company, with a stake in other companies with businesses in the same area of activity (see below “Business Presence”).

Power Generation	Transmission	Networks	Trading
<ul style="list-style-type: none"> • 4,550 GWh capacity in operation • 88.29% renewables 	<ul style="list-style-type: none"> • 2,333 km lines in operation • 4,301 km lines under construction 	<ul style="list-style-type: none"> • 15.8 million consumer units • 37 million people served • 841,000 km² concession area 	<ul style="list-style-type: none"> • 4,45 TWh traded in 2021

Data as of March, 2022

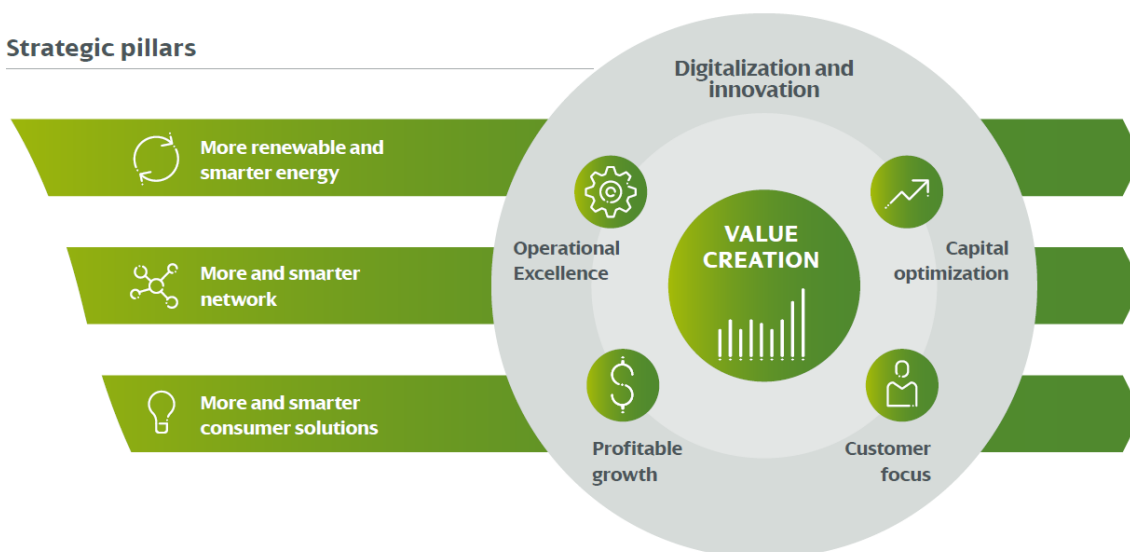
STRATEGY AND VISION FOR THE FUTURE

Neoenergia follows an “ESG + F” strategy aimed at creating sustainable value and establishing the company as the largest and most profitable integrated electricity company in Brazil, with quality service. To this end, it seeks to leverage growth opportunities by focusing its attention on regulated businesses, with an emphasis on increasing renewable energy transmission, distribution, and generation.

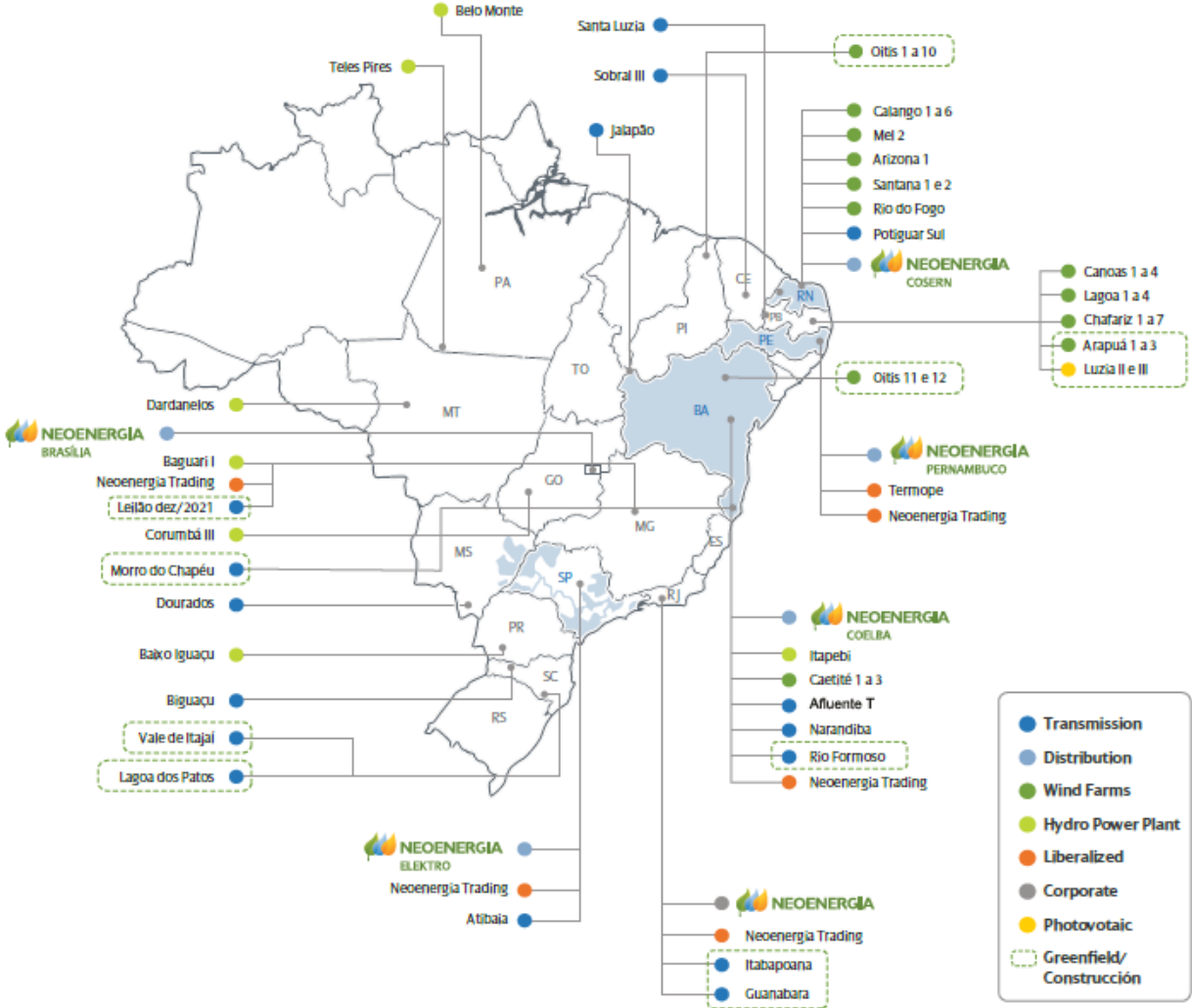
Social responsibility and sustainability are part of Neoenergia’s Strategic Plan, which is based on its purpose, values and management policies, as well as the outlook for the energy industry. The plan is organized around five pillars: (1) Operational Excellence, (2) Customer Focus, (3) Profitable Growth, (4) Capital Optimization, and (5) Digitalization and Innovation – which is cross-cutting and applies to all projects and processes. Together, these five pillars support the development of smarter businesses to bring more renewable energy, networks, and smart solutions to consumers.

Financial stability is also considered a key balancing factor. The company strives to maintain high levels of solvency and liquidity to ensure regular operations, good access to the capital market, and compliance with a policy oriented toward growing dividends, in line with the improvement of company results.

Strategic pillars



BUSINESS PRESENCE



ENERGY TRANSITION

Together with its controlling shareholder, Iberdrola, Neoenergia is committed to the energy transition, with a goal of achieving carbon neutrality by 2050.

Neoenergia believes that electricity can uniquely contribute to overcoming the challenge of the energy transition through a further integration of renewable energy into the generation mix and several production processes. It also believes in the potential of electricity to power other industries, such as transportation, heating, and cooling, which still have a low electrification rate and together account for more than 50% of emissions in the energy sector.

Electrifying the economy also calls for efficient, intelligent, and flexible electricity transmission and distribution infrastructure, which can successfully integrate renewable energy sources and meet new requirements in connectivity, digitalization, and demand management.

With a focus on renewable energy and smart grids, Neoenergia will continue to reinforce its commitment to the energy transition by undertaking total investments of R\$ 25 billion until 2025.

In line with this commitment, Neoenergia invested R\$ 9.4 billion capex in 2021, of which R\$ 6.2 billion in networks (R\$ 3.9 billion in expansion and enhancements of distribution networks + R\$ 2.3 billion in new transmission lines) and 3.1 billion in renewable energy, mainly linked to the new Chafariz (471.2 MW) and Otis (566.5 MW) wind facilities and the Luzia (149.3 MWp) solar park.

At the same time, Neoenergia is preparing itself for new decarbonization technologies, such as offshore wind generation and green hydrogen. It is also investing in green mobility through R&D programs, such as the “Green Corridor” – the largest electric mobility corridor in Brazil with 18 charging stations for electric vehicles, as well as through the electrification of its light vehicle fleet, currently at 17%.

GENDER EQUALITY

Neoenergia aims to develop labor relations based on equal opportunities, non-discrimination, and respect for diversity. Iberdrola, Neoenergia’s controlling shareholder, is also a signatory of the Women Empowerment Principles. Hence, gender equality is a key component of the organization's core values.

As of December 2021, female employees represented 18% of Neoenergia’s total workforce, below the industry average of 22%³. To tackle this, the company has put in place various programs to promote the hiring of women, particularly for male-dominated technical jobs.

One of these initiatives is the “School for Electricians” program, which provides free technical training to residents of the company’s concession areas (Bahia, Pernambuco, Rio Grande do Norte, Sao Paulo and Brasilia) to create job opportunities. To incentivize gender participation, there are classes exclusively for women. After graduating from the program, trainees can participate in Neoenergia’s selection processes and, even if not immediately hired, they remain in the company's talent pool and can formally work as electricians in the market.

Over the past two years, 351 women were trained in the “School for Electricians” and 262 were hired by Neoenergia, raising the percentage of female electricians to 4.2% in 2021 compared to 0.8% in 2019. The company targets to raise this to 15.1% by 2029. The initiative has been recognized as a role model to the Women Empowerment Principles (WEP) by the UN Women, the International Labor Organization, and the European Union.

³ Source: <https://www.globalwomennet.org/women-energy/>

SDG ALIGNMENT

The company renews annually its commitments to the United Nations' Sustainable Development Goals (SDGs) – aimed at reducing poverty, promoting well-being and shared prosperity, and protecting the environment; as well as to the UN Global Compact – an initiative that promotes human rights, labour rights, environmental preservation, and the fight against corruption. Neoenergia is also affiliated with the GHG Protocol, and it uses the organization's methodology for its GHG accounting.

The company has undertaken a materiality assessment to identify priority topics in sustainability management. The work, which was based on the GRI guidelines and the AA1000 AccountAbility standards, included a consultation process with key company leaders and stakeholder representatives. The exercise resulted in the below materiality matrix that maps contributions against company priorities and the SDGs.

Based on its materiality assessment, Neoenergia established SDG-7 (affordable and clean energy) and SDG-13 (climate action) as key priorities for the Group.

The company is also committed to other SDGs that are related to strategic topics, such as SDG-6 (clean water and sanitation), SDG-9 (industry, innovation, and infrastructure), SDG-15 (life on land) and SDG-17 (partnerships for the goals).

Six more objectives are considered of indirect contribution: SDG-1 (no poverty), SDG-3 (good health and well-being), SDG-4 (quality education), SDG-5 (gender equality), SDG-8 (decent work and economic growth) and SDG-16 (peace, justice, and strong institutions).

Neoenergia's actions against the SDGs are summarized in detail in their Sustainability Reports.

NEOENERGIA'S MATERIALITY MATRIX

Temas materiais	Foco principal	Contribuição direta							Contribuição indireta								
	7 ENERGIA LIMPA E ACESSÍVEL	13 AGÃO CONTRA A MUDANÇA CLIMÁTICA	6 ÁGUA POTÁVEL E SANEAMENTO	9 INDÚSTRIA, INOVAÇÃO E INFRAESTRUTURA	16 VIDA TERRESTRE	17 PARCERIAS PARA A IMPLEMENTAÇÃO	1 ERADICAÇÃO DA POBREZA	2 FOME ZERO E AGRICULTURA SUSTENTÁVEL	3 SAÚDE E BEM-ESTAR	4 EDUCAÇÃO DE QUALIDADE	5 IGUALDADE DE GÊNERO	8 TRABALHO DECENTE E CRESCIMENTO ECONÓMICO	10 IGUALDADE DAS OPORTUNIDADES	11 Cidades e Comunidades Sustentáveis	12 CONSUMO E PRODUÇÃO RESPONSÁVEIS	14 VIDA NA ÁGUA	16 PAZ, JUSTIÇA E INSTITUIÇÕES EFICAZES
Prioritários																	
Ética e integridade																	<input checked="" type="checkbox"/>
Saúde e segurança								<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>						
Transição energética	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		
Diversidade e igualdade de oportunidades										<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
Satisfação do cliente	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Conectividade, digitalização e cibersegurança																	<input checked="" type="checkbox"/>
Integração de energias renováveis ao sistema elétrico		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Desempenho económico e financeiro	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Mudança climática	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Investimento socialmente responsável		<input checked="" type="checkbox"/>															
Relevantes																	
Inovação e novos modelos de negócios				<input checked="" type="checkbox"/>													
Clientes vulneráveis	<input checked="" type="checkbox"/>																
Gestão da biodiversidade			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>											<input checked="" type="checkbox"/>	
Redes inteligentes e qualidade de fornecimento	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				
Impacto nas comunidades locais				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Cadeia de fornecimento responsável										<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Direitos humanos												<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Transparência		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

SUSTAINABILITY-LINKED FINANCE FRAMEWORK

RATIONALE

Neoenergia is committed to support the energy transition across its business operations, including through sustainable financing.

In 2020, Neoenergia published its Green Finance Framework⁴, in alignment with the Green Bond Principles⁵ by ICMA and the Green Loan Principles by LMA⁶. The framework, which received a formal Second Party Opinion (SPO) by NINT⁷, defines eligible use-of-proceeds for Neoenergia's green financings across renewable energy, transmission, and distribution.

Leveraging its Green Finance Framework, Neoenergia issued approximately R\$2 billion of green debt in 2021 for its distribution businesses, including:

- 3rd issue of Promissory Notes by Neoenergia Elektro, R\$ 500 million
- 3rd series of Debentures of Neoenergia Pernambuco, R\$ 200 million
- 13th issue of Debentures by Neoenergia Coelba in three series, R\$ 800 million
- 1st series of the 1st issuance of Commercial Notes of Neoenergia Coelba, R\$ 266 million
- 1st issue of Neoenergia Commercial Notes Cosern in two series, R\$ 200 million

These issuances are the first certified as green in the Brazilian electricity distribution sector, showcasing Neoenergia's leadership in the sustainable finance sphere.

In addition, in December 2021, Neoenergia closed a EUR 200 million green financing with the European Investment Bank, linked to capex for its Oitis wind complex, Chafariz wind complex and Luzia solar park.

Now, Neoenergia wants to develop an ambitious Sustainability-Linked Finance Framework to incentivize the achievement of pre-identified ambitious and material sustainability objectives – i.e. Sustainability Performance Targets (SPTs). Neoenergia's SPTs under this framework are linked to Group priorities already identified in its materiality matrix (see above), with special emphasis on SDG-7 and SDG-13.



Neoenergia's Sustainability-Linked Finance Framework has been developed and is based on the Sustainability-Linked Bond Principles by ICMA and the Sustainability Linked Loan Principles by LMA.

The Company may choose one or more SPTs as defined in this framework for each issuance. Depending on its financing needs, Neoenergia may also choose to combine its Green Financing Framework and Sustainability-Linked Finance Framework for "super green" structures – i.e. sustainability-linked instruments in which Neoenergia will also commit to use the proceeds for green projects.

⁴ Neoenergia's Green Finance Framework: <https://api.mziq.com/mzfilemanager/v2/d/2aec7c3f-0df1-4df1-967a-66ab1030fc14/6593679a-b213-7c8d-ba95-642bbb557dc4?origin=1>

⁵ For more information: <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp/>

⁶ For more information: <https://www.lsta.org/content/green-loan-principles/>

⁷ Sitawi's SPO on Neoenergia's Green Finance Framework: <https://api.mziq.com/mzfilemanager/v2/d/2aec7c3f-0df1-4df1-967a-66ab1030fc14/edd036e2-5de1-6cd8-edc6-26259fcfeb6e?origin=1>

SPT 1: SCOPE 1 CARBON INTENSITY REDUCTION

SPT 1. SCOPE 1 CARBON INTENSITY REDUCTION		
RATIONALE		
To support its 2050 decarbonization goal, Neoenergia has a target to reach carbon intensity of 50 gCO ₂ eq/kWh generated (Scope 1) by 2026.		
KPI	SPT	SCOPE
KPI 1: Scope 1 carbon intensity per kWh generated (gCO ₂ e/kWh) ⁸ .	SPT 1: Reach a Scope 1 carbon intensity of 50 gCO ₂ eq/kWh generated by 2026.	Neoenergia's direct emissions.
CALCULATION METHODOLOGY		REFERENCES
<p>Scope 1</p> <ul style="list-style-type: none"> GHG emissions will include direct emissions by Neoenergia in energy generation, as per GHG Inventory, GRI 305-1 and SASB IF-EU-110a.1. GHG Inventory based on the <i>Cadastro Técnico Federal de Atividades Potencialmente Poluidoras</i> and/or <i>Utilizadoras de Recursos Ambientais</i> (IBAMA) <p>Energy Production</p> <ul style="list-style-type: none"> Energy produced directly by Neoenergia considering equity interest. 		<p>GHG Protocol</p> <p>International Energy Agency</p> <p>GRI Standards 305</p> <p>Cadastro Técnico Federal de Atividades Potencialmente Poluidoras</p>
OBSERVATION DATE	NOTIFICATION DATE	BASELINE
<p>From: 31st December 2021</p> <p>To: 31st December 2026</p>	The notification will occur annually no later than March 31st 2027 ⁹ .	2021
HISTORICAL PERFORMANCE AND TARGETS		

⁸ It refers specifically to the Emissions from Energy Generation (Fuel Consumption) category that is part of Scope 1, according to Neoenergia's Greenhouse Gas Emissions Inventory.

⁹ It will be reported by Neoenergia in its 2027 Sustainability Report and then validated in the Greenhouse Gases Report.

Year	2017 ¹⁰	2018	2019	2020	2021	2026
Carbon Intensity (gCO ₂ eq/kWh)	128	73	70	53	61	50

Scope 1 Carbon Intensity

Year	gCO ₂ eq/kWh generated
2019	73
2020	53
2021	61
2026	50


FINANCIAL CHARACTERISTICS

Achievement by Neoenergia of SPT 1 by the Reference Date will trigger a step-down margin or margin adjustment, as applicable, bringing to a decrease the interest rate applicable to interest periods following such reference date.


REPORTING

Scope 1 GHG emissions (tCO₂eq) and Energy Produced (kWh) will be reported by Neoenergia on an annual basis in its [Relatório de Gases de Efeito Estufa](#) and Sustainability Report.

SDG MAPPING



7 AFFORDABLE AND CLEAN ENERGY



13 CLIMATE ACTION

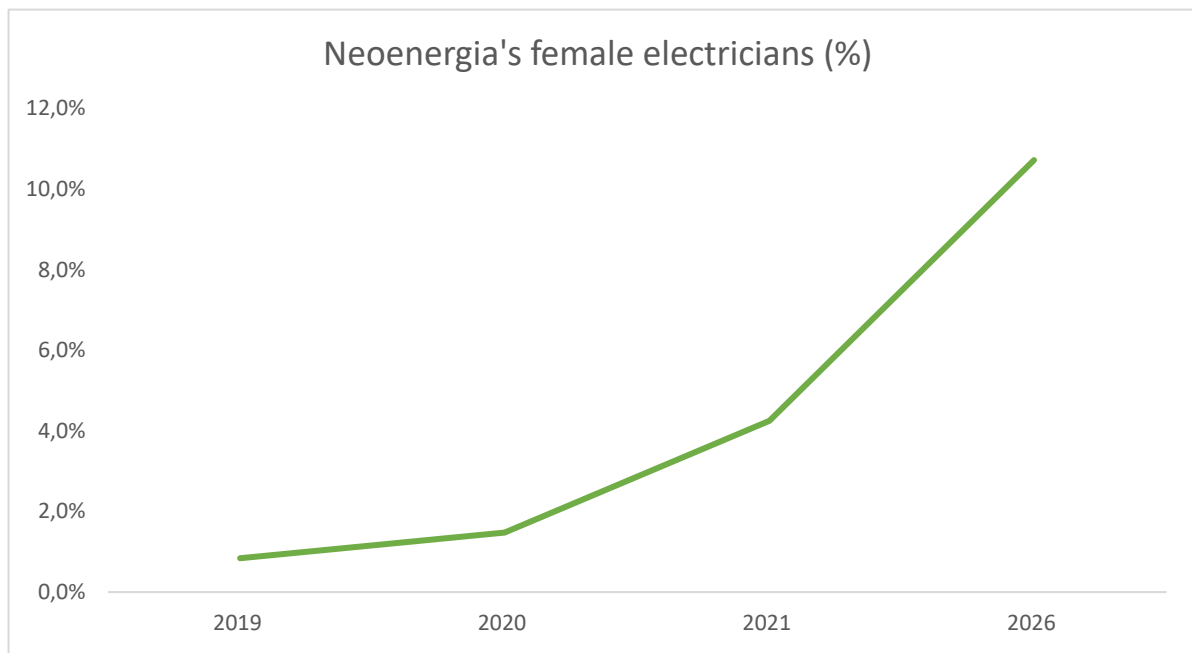
¹⁰ Scope 1 (Emissions from Energy Generation (Fuel Consumption)) GHG emissions and Energy Produced as reported by Neoenergia in its 2017, 2018, 2019, 2020 and 2021 [Relatório de Gases de Efeito Estufa - Neoenergia](#).

SPT 2: FEMALE ELECTRICIANS

SPT 2. FEMALE ELECTRICIANS		
RATIONALE		
<p>Neoenergia’s “School for Electricians” program aims to promote female participation in the electricity sector. Women receive free training through gender-specific classes and, after graduation, they can participate in the company’s selection process for technical jobs. Over the past two years¹¹, 351 women were trained in the “School for Electricians” and 262 were hired by Neoenergia.</p> <p>The program has been recognized as a role model to the Women Empowerment Principles (WEP) by the UN Women, the International Labor Organization, and the European Union. Iberdrola, Neoenergia’s controlling shareholder, is also signatory of WEP.</p>		
KPI	SPT	SCOPE
KPI 2: Percentage of female electricians of total electricians (%).	SPT 2: Reach 10.7% female electricians by December 2026.	Neoenergia’s female electricians across its distribution businesses.
CALCULATION METHODOLOGY		REFERENCES
Female electricians <ul style="list-style-type: none"> Number of female electricians at the Neoenergia level. Total electricians <ul style="list-style-type: none"> Number of male and female electricians at the Neoenergia level. 		Contribution to WEP
OBSERVATION DATE	NOTIFICATION DATE	BASELINE
From: 31st December 2021 To: 31st December 2026	The notification will occur annually no later than March 31st 2027.	2019
HISTORICAL PERFORMANCE AND TARGETS		

¹¹ 2020 and 2021.

	2019	2020	2021	2026
Female electricians (%)	0,8%	1,5%	4,3%	10,7%



FINANCIAL CHARACTERISTICS

Achievement by Neoenergia of SPT 2 by the Reference Date will trigger a step-down margin or margin adjustment, as applicable, bringing to a decrease the interest rate applicable to interest periods following such reference date.



REPORTING

The number of female electricians across Neoenergia’s distribution businesses will be reported by Neoenergia on an annual basis in its Sustainability Report from 2022 onwards.

SDG MAPPING



SPT 3: SCOPE 1+2+3 VALIDATED BY SBTi

SPT 3. SCOPE 1+2+3 VALIDATED BY SBTi		
RATIONALE		
To support its 2050 decarbonization goal, Neoenergia will set 2030 targets for Scope 1,2 and 3 GHG emissions reduction validated by SBTi.		
KPI	SPT	SCOPE
KPI 3: Validation of Scope 1,2 and 3 GHG emissions target by SBTi.	SPT 2: Get SBTi validation before March 31st 2027 for Scope 1,2 and 3 GHG emission targets by 2030.	Neoenergia’s Scope 1,2 and 3 GHG emissions.
CALCULATION METHODOLOGY		REFERENCES
<ul style="list-style-type: none"> Formal SBTi validation of Neoenergia’s 2030 targets for Scope 1,2 and 3 GHG emissions. Scope 3 will be engagement of the supply chain. 		GHG Protocol Informe de GEE – Neoenergia SBTi
OBSERVATION DATE	NOTIFICATION DATE	BASELINE
From: 31st December 2021 To: 31st December 2026	The notification will occur annually no later than March 31st 2027.	2021
FINANCIAL CHARACTERISTICS		
Achievement by Neoenergia of SPT 3 by the Reference Date will trigger a step-down margin or margin adjustment, as applicable, bringing to a decrease the interest rate applicable to interest periods following such reference date.		
REPORTING		
SBTi website and Neoenergia’s Sustainability Report.		
SDG MAPPING		
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>7 AFFORDABLE AND CLEAN ENERGY</p> </div> <div style="text-align: center;">  <p>13 CLIMATE ACTION</p> </div> </div>		

REPORTING

GOVERNANCE

Neoenergia's corporate governance practices seek to ensure transparency and equity in business, as well as respect for the rights of stakeholders, according to the guidelines of the Brazilian Institute of Corporate Governance (IBGC). The company's model leverages business synergies among the Group's companies and enables the unification of processes, practices and policies. It also drives the companies to achieve its goals with responsibility, profitability and commitment to its purpose of building a healthier and more accessible electricity model.

To ensure the creation of value for shareholders, aligned with corporate guidelines and the promotion of the sustainable development of the society, Neoenergia's governance structure is composed of a Board of Directors, a Supervisory Board and an Executive Management Committee. The Board of Directors is supported by advisory committees that assist decision-making processes.

The corporate and governance structures, as well as their business model, are based on decentralized deliberation processes. Neoenergia is responsible for the corporate strategy and supervision, leaving the management of its subsidiaries to their own governance bodies.

SUSTAINABILITY ACCOUNTABILITY PRACTICES

Neoenergia produced its first Integrated Report in 2020 in accordance with the guidelines of the International Integrated Reporting Council (IIRC) and the GRO Standards of the Global Reporting Initiative. The company has been reporting its performance annually since 2004, and since 2010 it has adopted the GRI standards, in addition to following the requirements of the Social, Environmental and Economic-Financial Report Preparation Manual published by the Brazilian Electricity Regulatory Agency (ANEEL). This document also reflects the company's commitments to the UN Global Compact and the SDGs.

Neoenergia's Integrated Sustainability Report is published annually, and it includes economic, social and environmental aspects, as well as mapped risks and opportunities that are considered of interest to shareholders and other stakeholders. This report includes companies controlled and managed by Neoenergia, comprising five distributors (Neoenergia Elektro, Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco and Neoenergia Brasilia), multiple renewable energy assets, two thermoelectric generators, and various transmitters in operation. Social and environmental data of commercialization and service companies, as well as for various renewable energy assets under construction are not consolidated.

The financial information in Neoenergia's Sustainability Report is presented in accordance with International Financial Reporting Standards (IFRS). The social, environmental and governance information is consolidated through a specific indicator management system based on corporate procedures and environmental and quality standards and certifications.

The report is verified annually by an internal audit, an internal control tool and an external audit by KPMG Advisors.

REPORTING OF SUSTAINABLE FINANCING INSTRUMENTS

Neoenergia will provide aggregated reporting for all its sustainable financing instruments through its Sustainability Report, including:

- Definition of KPI(s) and SPT(s) for sustainability-linked financings, including calculation methodologies and explanation of planned back-up mechanisms if SPTs cannot be calculated or observed.

- Description of the agreed financial incentives and other relevant structural characteristics for sustainability-linked loans.
- Annual update on the performance of the selected SPT(s), with reference to original baseline.
- Illustration of potential positive impacts of enhanced sustainability performance in relation to the SPT(s).
- Exceptional events (such as significant change in consolidation scope because of material M&A activities, drastic changes in regulatory environment or extreme events) that might substantially impact the calculation of KPI(s), restatement of SPT(s) and/or pro-forma adjustments of baselines or scope.

The Sustainability-Linked Finance Framework will be published on Neoenergia's website and it will remain available until all linked sustainable financing instruments reach maturity, unless replaced by updated frameworks in the event of material changes of allocation.

EXTERNAL REVIEW

SECOND-PARTY OPINION

Neoenergia's Sustainability-Linked Finance Framework will be reviewed by **NINT - NATURAL INTELLIGENCE**, who also issued a SPO on the company's Green Finance Framework in December 2020. The SPO on Neoenergia's Sustainability-Linked Finance Framework will be made available to investors in the corporate website.

This Framework may be supplemented according to the requirements of NINT - NATURAL INTELLIGENCE for the issuance of the SPO.

The SPO will not materially change this Framework.

VERIFICATION

Neoenergia's progress against its SPT(s) will be reported in the company's Sustainability Report, which is prepared according to international sustainability accounting standards and verified annually by an external auditor (see "Sustainability Accounting Practices").