

Integrity Program

June 2021

Summary

1. Purpose	3
2. Scope and terminology	3
3. Legal and standard reference	3
4. Guiding Principles.....	3
5. Program Management	4
6. Program structure	4
7. Program Pillars	6
7.1. Structure and planning	6
7.2. Risk management and controls	7
7.3. Policies, processes, and systems	8
7.4. Auditing.....	8
7.5. Integrity (Compliance).....	10
7.5.1. Introduction	10
7.5.2. Principles	10
7.5.3. Whistleblowing channel	11
7.5.4. Scope of the whistleblowing channel.....	11
7.5.5. Steps in the process	13
7.6. Monitoring and reporting	15
8. Final Considerations.....	15
9. GLOSSARY	16
10. Effective Date and Approval	16

INTEGRITY PROGRAM

1. Purpose

1.1. The objective of this INTEGRITY PROGRAM is to reinforce ENERGISA GROUP's commitment to domestic and international initiatives related to ethics and integrity, including preventing and fighting all forms of corruption, and to define the guidelines for addressing matters related to this theme, in accordance with the Federal Constitution and ordinary laws, in particular Law 12.846/2013, regulated by Decree 8.420/2015.

1.2. The PROGRAM includes the following, among other elements:

- a) Minimum behavioral standards for employees at all levels when faced with situations that could involve or be construed as bribery or corruption to reduce exposure to image and reputation risk.
- b) Employee, officer, and partner behavior and conduct guidelines when interacting with private and national or international government agencies in the performance of their duties on behalf of ENERGISA GROUP companies.
- c) Definition, organization, and standardization of procedures related to receiving, recording, following-up and handling any report of irregularity directly or indirectly involving any ENERGISA GROUP company, to avoid or limit the consequences of potential violations and avoid all illegal behavior;
- d) Implement measures, including awareness campaigns and officer and employee training on the theme.

1.3. This document, along with other internal standards, seeks to properly fight ethics infractions, corporate fraud, corruption, and bribery, in line with industry best practices, the Company Bylaws and relevant laws and regulations.

2. Scope and terminology

2.1. The PROGRAM applies to the partners, officers, and employees of all ENERGISA GROUP companies, including Energisa S.A. and its subsidiaries, hereafter simply ENERGISA, as well as any individual or legal entity with whom ENERGISA has a professional, institutional or commercial relationship in Brazil or abroad, including its clients, suppliers, partners, state-owned or privately held companies and federal, state and municipal agencies.

2.2. The main terms used in this document are defined in item 9 (Glossary).

3. Legal and standard reference

- 3.1. Brazilian Federal Constitution
- 3.2. Applicable Brazilian legislation
- 3.3. Law 12,846/2013 and Decree 8,420/2015.
- 3.4. Internal standards and policies

4. Guiding Principles

4.1. ENERGISA shall abide by, and comply with all applicable laws, including but not limited to the Brazilian anti-corruption and AML legislation (Law 12.846/2013 and Decree 8.420/2015), as well as all internal standards and policies.

4.2. ENERGISA may not be directly or indirectly involved in any practice that might constitute a breach of the Anti-corruption Law by its representatives, agents, officers, directors, board members, partners, shareholders, or employees, hereafter the PARTIES.

INTEGRITY PROGRAM

4.3. The PARTIES shall formally notify ENERGISA if they are directly or indirectly involved in any of the following situations: (i) are under investigation due to reports of bribery or corruption; (ii) are parties in an administrative or judicial case in which they are accused of corruption or bribery, or have been convicted of such practices; (iii) are on any government list for committing or being suspected of money laundering, bribery or corruption; (iv) are subject to economic or business restrictions by any government entity; (v) have been banned or barred by any law.

4.4. Failure by the PARTIES to comply with any of the provisions of this PROGRAM or the Anti-corruption Law shall be considered a serious infraction and shall render the offending PARTY liable for administrative, civil and criminal penalties.

5. Program Management

5.1. Program management is the responsibility of the Department of Risks and Internal Controls, which reports directly to the Financial VP, to the Audit and Risk Committee and to the Ethics Committee.

6. Program structure

6.1. The INTEGRITY PROGRAM shall include management mechanisms capable of mitigating the risk of ethics infractions in general, especially bribery and corruption, including:

- a) Governance
- b) Structure
- c) Audit and risk management
- d) Processes and controls
- e) Policies and procedures
- f) Communication and training
- g) Report management
- h) Auditing and compliance
- i) Continuous monitoring

6.2. The integrity program must fulfill all of the conditions in Decree 8,420/2015 as follows:

#	Decree 8,420/2015 (Art. 42)
1	I. Visible and unequivocal support and commitment to the program by the senior managers of the legal entity, including board members;
2	II. behavioral standards, code of ethics, integrity policies and procedures applicable to all employees and officers, regardless of the position held or functions performed;
3	III. Behavioral standards, code of ethics and integrity policies extended, as necessary, to third parties such as suppliers, service providers, intermediaries, and associates;
4	IV. Training in the integrity program;
5	V. Periodic risk analysis to make any necessary adjustments to the integrity program;
6	VI. Accounting records that fully and accurately reflect the transactions entered into by the legal entity;
7	VII. Internal controls that ensure prompt preparation and reliability of the legal entity's financial statements and reports;
8	VIII. Specific procedures to prevent fraud and illicit procedures during tenders, in the execution of administrative agreements or in any other type of interaction with the public

INTEGRITY PROGRAM

	sector, even if intermediated by third parties, such as payment of taxes, inspections or obtaining authorizations, licenses, permits and certificates;
9	IX. Independence, structure and authority of the internal area responsible for enforcing and overseeing the integrity program;
10	X. Channels to report irregularities that are broadly disclosed to employees and third parties, and mechanisms to protect whistleblowers who acted in good faith;
11	XI. Disciplinary measures to be applied in the event of violation of this integrity program;
12	XII. Procedures that ensure prompt interruption of irregularities or infractions detected, and timely remediation of any damages;
13	XIII. Suitable due diligence when contracting and, if necessary, overseeing third parties such as suppliers, service providers, intermediary agents, and associates;
14	XIV. Checks during mergers, acquisitions, and corporate restructurings to avoid irregularities and illicit activities, and check for vulnerabilities in the legal entities involved;
15	XV. continuously monitor the integrity program to improve prevention, detection and avoidance of the illegal activities described in Art. 5 of Law 12.846 of 2013; and
16	XVI. Legal entity transparency regarding donations to political parties and candidates

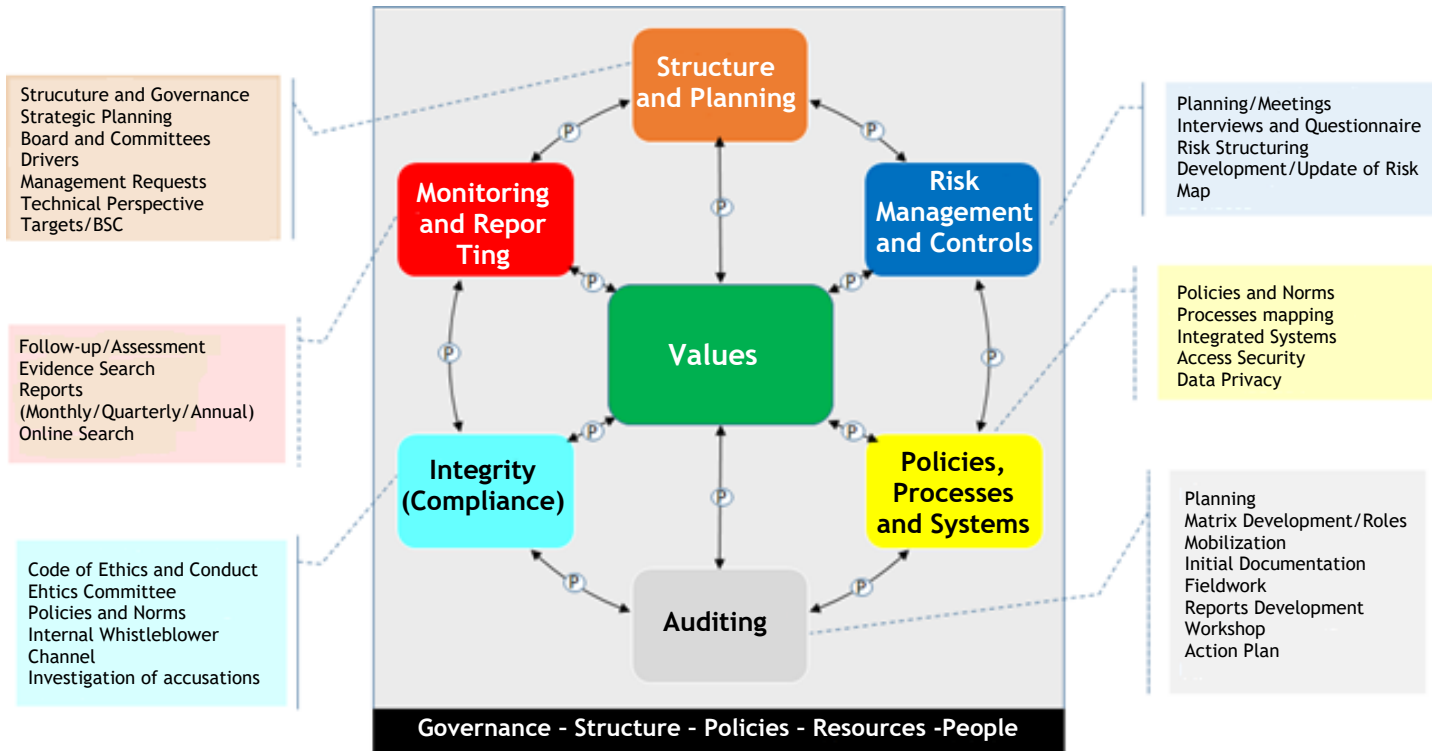
6.3. The PROGRAM shall be supported by:

- a) A governance model that favors the segregation of functions, with special attention given to matters of integrity (ethics, bribery, corruption, and the like);
- b) Ethics Committee;
- c) Audit and Risk Committee;
- d) Code of ethics and conduct;
- e) Policies and procedures;
- f) Risk Management and Internal Controls
- g) Risk-based Audit (RBA) of critical processes;
- h) Whistleblowing channel;
- i) Other initiatives to ensure ethics and compliance in operations.

6.4. The figure below illustrates the main PROGRAM pillars, which include risk management, internal controls, integrity/compliance, auditing, etc., all of which are part of the Energisa Group integrity management model.

INTEGRITY PROGRAM

Fig. 6.4 - Pillars of the Integrity Program



6.5. The following item covers the most important elements of each of the PROGRAM pillars.

7. Program Pillars

7.1. Structure and planning

7.1.1. ENERGISA's organizational structure must be consistent with its ownership structure, bylaws, the internal rules of its executive board and other existing corporate standards and must be able to provide suitable support to enable the company to achieve its purpose of business.

7.1.2. The functional organization chart must be in line with the above and define areas and responsibility for the various internal processes. The position plan must define activities, responsibilities, and spans of authority for the company's management and functional groups.

7.1.3. The company's short, medium, and long-term activities shall be guided by its strategic planning (business plan), which shall be reviewed from time to time.

7.1.4. The activities in this PROGRAM must be in line with the company's organization and strategic planning.

7.1.5. Managers of all levels must be committed, and visibly and unequivocally support the PROGRAM.

INTEGRITY PROGRAM

7.2. Risk management and controls

7.2.1. Risk management and controls shall monitor Company activities, systems, processes, and internal controls to ensure that:

- a) The risks inherent to the organization's activities are identified, assessed, and minimized to an acceptable level, as defined by Senior Management;
- b) The internal control structure is continuously reviewed considering the risks existing in the business processes, minimizing the costs associated with risks that are not controlled and/or unnecessary control activities;
- c) Potential conflicts of interest are identified, and the associated risks minimized by implementing measures to segregate functions and/or monitor activities;
- d) All employees clearly understand the objectives of the risk management process and the roles, functions and responsibilities assigned to the different hierarchical levels within the organization;
- e) User units clearly understand management roles, objectives, functions and responsibilities.

7.2.2. The main goals of the risk management and internal controls area shall be to:

- a) Contribute to improving the corporate governance and internal control process, helping company professionals better perform their duties as applicable, helping improve business operations and creating more confidence among investors and the market
- b) Make sure the main risks to which the companies are exposed have been identified and listed, thus supporting the decision-making process.
- c) Contribute to improving internal processes to enhance process efficiency, reduce risks and improve uniformity across Energisa Group companies;
- d) Preserve and add economic value to the organization, fundamentally supporting it in achieving its performance goals and targets. Furthermore, it should make it easier for the organization to comply with legal and regulatory requirements, which are critical for its continuity;
- e) Advise, guide, monitor, and assess the activities of senior management as well as the efficiency, efficacy, effectiveness and equity of these activities, and their regulatory and strategic compliance;
- f) Monitor the implementation of recommendations and determinations included in internal reports;
- g) Create and monitor risk analysis plans and programs to increase the efficiency and efficacy of administrative internal controls, helping reduce the possibility of fraud and error, and eliminating activities that do not add value to the company;
- h) Prepare the annual plan of risk management activities;
- i) Promote investigations and draft reports as required by the Board of Directors, the risk Committee and Company CEOs/Directors;
- j) Advise the CEO, Executive Board and Board of Directors in the themes within its competence;

7.2.3. All ENERGISA systems, processes, operations, functions, and activities are subject to risk assessment as per the annual job planning. The risk management area covers all Energisa Group areas/organizational units, in particular:

- a) Administrative and operating systems and internal control used by all areas;
 - b) Implementation of plans, projects, and activities;
 - c) Investment and transfer of funds in or to government or private entities;
 - d) Contracts and agreements signed between ENERGISA managers and public or private entities to provide works or services;
 - e) Systems and instruments to safeguard and preserve Energisa Group assets and equity;
 - f) Electronic data processing systems, their input and output to record: (i) physical security of the data processing environment and facilities; (ii) logical security and confidentiality of systems developed in computers of different size; (iii) efficacy of the services provided by IT; (iv) efficiency of use of the various company computers;
 - g) Verification of compliance with internal and regulatory standards;
-

INTEGRITY PROGRAM

h) Strategic initiatives and performance indicators vis-à-vis the Corporate Strategic Map.

7.2.4. Risk analysts shall not be denied any process, document or information in the performance of their duties. These professionals shall keep such information confidential, as per technical standards, using such technical notes and reports solely for the purposes of extracting consolidated data, without identifying the individual or legal entity whenever this data is legally protected by confidentiality. Evidence may not be obtained illegally.

7.2.5. The risk analyst must respect the value and ownership of the data received and shall not disclose it without due authorization. They may not participate in illegal activities or in acts that would discredit the risk management practice or Energisa Group as a whole.

7.2.6. To comply with its responsibilities and achieve its goals, the risk management area shall perform its activities focusing on the desired results in the Corporate Strategic Map, which is a tool used to display medium and long-term organizational guidelines in a logical and structured manner.

7.2.7. From time to time, the company's risk management activities shall be supplemented by risk-based audits (RBA) of the critical and higher risk processes identified by risk management. Audits shall follow the provisions of sub-item 7.4 below.

7.3. Policies, processes, and systems

7.3.1. The company must have a set of policies, standards, processes, and systems to support its integrity program. This set of documents shall include:

- a) Code of Ethics and Conduct
- b) Policy for transactions with related parties;
- c) Securities negotiation policy;
- d) Donation and sponsorship policy;
- e) Officer appointment and compensation policy;
- f) Financial market risk management policy;
- g) Policy for enforcing disciplinary measures for integrity violations;
- h) Information security policy;
- i) Standards for preventing fraud in IT;
- j) Contract management standards;
- k) Technical and commercial standards;
- l) People management pyramid
- m) Travel rules
- n) Event rules
- o) Payment policy
- p) Value Chain and Process Classification Model;
- q) Duly documented and with controlled access proprietary and third-party IT systems
- r) Other

7.3.2. Internal policies and standards must be updated from time to time to make sure they are in perfect harmony with corporate dynamics and applicable law.

7.4. Auditing

7.4.1. Risk-based audits (RBA) shall be performed on the critical and more important company processes, in line with the provisions of the previous sub-items and other guidelines in this document.

7.4.2. Although seeking out fraud is not the primary goal of the audit practice, it must be aware of the likelihood of fraud when running its tests and reviews. Thus, it must pay special attention to situations where there are indications of violation of integrity, fraud, or corruption. If any such evidence is found, this

INTEGRITY PROGRAM

must be reported to the Ethics Committee and Senior Management so that applicable corrective measures may be taken.

7.4.3. Audit planning:

7.4.3.1. Audits shall be planned in a standard manner and include at least the following:

- a) The company/executive board/area to be audited;
- b) Name of the audit project;
- c) Summary project scope;
- d) Budget;
- e) Areas involved;
- f) Objective/destination;
- g) Period/timing;
- h) Schedule of works;
- i) Auditor in charge;
- j) Role in work/checklist;
- k) Description of tests;
- l) Project WBS in MS Project;
- m) Power Point presentation of the program;
- n) Monitoring Report (MR).

7.4.4. The auditor shall assess the need and suitability of expanding the extension and/or depth of the tests in the field. Furthermore, audits shall be sufficiently flexible to enable timely adjustments whenever relevant issues emerge that would justify the proposed changes, especially those related to integrity. Any change must be submitted to the immediate supervisor.

7.4.5. Audit reports must comply with the following main quality requirements:

- a) Concision: use concise and plain language to transmit the maximum amount of information in as few words as possible. Accuracy and precision are trademarks of concise language. Conciseness is required to enable readers to understand the text with no need of explanations from the author;
 - b) Objectivity: use practical and positive language, demonstrating the real and material existence of the information. Reports must be objective and clearly demonstrate where the Analyst is going in his/her comments;
 - c) Conviction: Demonstrate the certainty of the data to persuade and convince anyone of the same conclusions, avoiding terms and expressions that could cause confusion or doubt;
 - d) Clarity: Use easy to understand and clear language to ensure the structure of the communication and terminology used will allow readers to clearly and transparently understand the content;
 - e) Scope: record all information accurately and impartially. Communication shall include all of the facts observed, leaving nothing out to provide a full view of the improprieties/dysfunctions observed, the recommendations made, and the conclusion;
 - f) Opportunity: transmit information simultaneously, on time and in full so that communications are issued immediately and are the right length so that the suitable measures may be taken regarding the topics raised;
 - g) Consistency: make sure language is harmonic and consistent so that communication is logical and corresponds to the goals set. They must be drafted logically in terms of the thought process and the natural cadence of the goal to be reached;
 - h) Presentation: make sure topics are presented in a structured sequence, are free of errors or corrections that might impair proper understanding, and fulfill the goals of the effort in a suitable manner using language that also fulfills the quality attributes listed;
 - i) Conclusion: allow readers to form an opinion regarding the activities performed. Communications must be complete in and of themselves. It may happen that in some situations risk management may not be able to draw a conclusion, especially in situations where the tests or reviews were only partial.
-

INTEGRITY PROGRAM

7.4.6. Internal auditors shall not be denied any process, document or information in the performance of their duties. These professionals shall keep such information confidential, as per technical standards, using such technical notes and reports solely for the purposes of extracting consolidated data, without identifying the individual or legal entity whenever this data is legally protected by confidentiality. Evidence may not be obtained illegally.

7.5. Integrity (Compliance)

7.5.1. Introduction

7.5.1.1. Management of the process regarding all reports of violation of integrity within the scope of this PROGRAM is the responsibility of the ENERGISA ETHICS COMMITTEE, as defined in its Internal Rules as approved by the Board of Directors.

7.5.1.2. Because of the provisions of the previous paragraph, no area or individual at any level of any Energisa Group company may investigate, have investigated, or contract the investigation of any report of irregularity included in the scope of this INSTRUCTION.

7.5.1.3. Reports that directly or indirectly involve members of the Ethics Committee shall be immediately referred to the Board of Directors.

7.5.1.4. Investigation of any report must abide by the procedures governing audits, in particular those related to ethics, confidentiality and independence.

7.5.2. Principles

7.5.2.1. Integrity management at ENERGISA shall be based on the following principles:

- a) ENERGISA strives for transparency and ethics in its business, using best practices in corporate governance. For this reason, it shall make available a WHISTLEBLOWING CHANNEL where stakeholders may report irregularities;
 - b) ENERGISA rejects the practice of baseless, irresponsible, conspiratorial, or vindictive reports, but values reports where the whistleblower has knowledge of irregular facts, data or situations involving the company;
 - c) ENERGISA values reports made by duly identified persons to whom, if possible, some form of return shall be made when the facts are investigated. Anonymous reports, although less desirable, may also be investigated at the company's discretion;
 - d) ENERGISA shall make every effort, within the limits of its competence and responsibilities, to investigate reports as quickly as possible. However, it does not accept any up-front responsibility for any direct or indirect losses that may arise from the facts stated in the report, except for situations where the company is objectively at fault;
 - e) In line with ENERGISA principles and policies, at no time shall there be any form of reprisal against those who made reports in good faith;
 - f) All information regarding any report of irregularity shall be handled in a limited and confidential way to avoid undue disclosure. Access to information regarding a report shall be limited to those directly involved in the topic, who shall keep this information fully confidential. All documents related to a report of irregularity shall be stamped or marked CONFIDENTIAL;
 - g) Any person who mistakenly receives confidential information regarding a report of irregularity shall not disclose or copy this information in any way and shall immediately delete it and get in touch with the ETHICS COMMITTEE EXECUTIVE SECRETARY in a timely way.
 - h) All data about a report of irregularity shall be centralized by the ETHICS COMMITTEE COORDINATOR, who is the main person in charge of leading the investigations on behalf of the company, and for disclosure and communication to the relevant levels and spheres.
-

INTEGRITY PROGRAM

- i) Reports of irregularity that could constitute a material act or fact shall be submitted to the DIRECTOR OF INVESTOR RELATIONS, who shall take measures so that the DISCLOSURE COMMITTEE analyzes the meaning and importance of this report, as per its Internal Regulations.
- j) ENERGISA believes that it is the duty of every citizen to report any irregularity or violation of the universal principle of legality. For this reason, whistleblower reports may come from employees, contractors, clients, suppliers (of goods and services), officers, shareholders and any other stakeholders.
- k) The public in general must be informed that the WHISTLEBLOWING CHANNEL is not to be confused with services such as 190 (police emergency) or the like. Thus, it must not be used to report events that present an immediate threat to life or property, as response may not be immediate. Those requiring emergency assistance should contact the local authorities;
- l) Fraud includes a set of irregularities and illegalities, including corruption and bribery, characterized by the intent to deceive, omission or violation of trust. Fraud may be performed to benefit individuals or harm the organization, and may be committed by outsiders or members of the organization;
- m) Discouraging fraud consists of timely measures to discourage fraudulent practices and limit operating risks. The main mechanisms for discouraging fraud are administrative internal controls.

7.5.3. Whistleblowing channel

7.5.3.1. To make it easier to report irregularities, ENERGISA shall make the following available to stakeholders:

- a) Telephone: 0800 800 1257;
- b) Website: <https://contatoseguro.com.br/energisa>;
- c) APP: Contato Seguro



7.5.4. Scope of the whistleblowing channel

7.5.4.1. The scope of the whistleblowing function includes receiving, accepting, recording, investigating, and handling reports of irregularities related to:

- a) Violations of the company's CODE OF ETHICS;
 - b) Any intentional act to omit or manipulate transactions, or tamper with documents or company records, including its books and financial statements.
 - c) Improper practices that are contrary to applicable laws and statutory regulations, booking transactions with no evidence, failure to book transactions, misappropriation of assets and manipulation of documents and records in general that alter the company's assets, liabilities, and results;
 - d) Any act or failure to act whereby an individual seeks to obtain direct or indirect advantage by omitting an asset or liability, or causing specific losses to individuals or legal entities;
 - e) Any fact that requires the attention of MANAGEMENT or enables disclosure of information to the market, investors, owners, clients, creditors, or any other stakeholder distorting the company's true situation.
-

INTEGRITY PROGRAM

- f) Any act that might be considered bribery or corruption according to Law 12,846/2013 and Decree 8,240/2015.

7.5.4.2. For the purposes of this PROGRAM, irregularity means any act contrary to the country's applicable legislation, ENERGISA Bylaws or its internal standards that is committed for the benefit of the perpetrator or to benefit or harm the company or its stakeholders, including the following:

I) Examples of acts that could benefit the company:

- a) Sale or assignment of fake or nonexistent assets;
- b) Inappropriate payments such as illegal campaign contributions, corruption, bribery, payment to government employees or their intermediaries, payments to clients or suppliers;
- c) Premeditated and irregular evaluation or presentation of transactions, assets, liabilities or benefits;
- d) Premeditated and irregular transfer prices (e.g., assessment of goods traded between related parties);
- e) Premeditated and irregular transactions between related parties where one of the parties benefits in a way that would be impossible in a transaction with no favorable treatment;
- f) Intentional mistakes in recording or publishing material data to improve the company's financial disclosures to third parties;
- g) Prohibited business activities such as those that violate laws, standards, regulations or contracts;
- h) Tax fraud;
- i) Any other act that could unduly benefit or harm the company, either directly or indirectly;

II) Examples of acts that could benefit or harm individuals:

- a) Accepting bribes or corruption;
- b) Transferring a potentially profitable transaction that would normally be beneficial for the organization to an employee or other third party.
- c) Embezzlement, typically the fraudulent misappropriation of cash or assets and falsifying financial records to cover this up and make it harder to detect;
- d) Intentionally hiding or falsifying facts or data;
- e) Complaints due to goods or services not truly provided to the company;
- f) Any other act that could unduly benefit or harm an individual, including those in sub-item 4.4 below.

7.5.4.3. Reports concerning any of the items below are not included in the PROGRAM, so long as they do not involve irregularities perpetrated by company employees, directors, representatives and suppliers, and for this reason should be addressed directly by the companies involved using the channels available for this purpose:

- a) General conditions for the supply of electricity defined in NRE 414/ANEEL and other normative resolutions;
- b) Fraud/misappropriation of electricity;
- c) Company operating and administrative problems;
- d) Incidents of any nature;
- e) Theft or misappropriation of company property;
- f) Other situations that do not violate the company's CODE OF ETHICS and the universal principles of legality.

7.5.4.4. If, while investigating any irregularity regarding the topics specified in the previous paragraph, there is any indication of irregular involvement of company employees, directors, representatives or suppliers, this shall be immediately taken to the ETHICS COMMITTEE, which is solely responsible for continuing such investigation.

INTEGRITY PROGRAM

7.5.5. Steps in the process

7.5.5.1. Managing reports of violations of integrity at ENERGISA shall follow the steps listed and detailed in the following items:

- Step 1: Receiving and registration;
- Step 2: Preliminary analysis;
- Step 3: Investigating the report;
- Step 4: Investigation report;
- Step 5: Addressing non compliances.

7.5.5.2. The steps above and the following sub-items address the different requirements and activities that must be audited from time to time to make sure they are correctly understood and enforced.

7.5.5.3. Receiving and registration;

All reports that come in through any of the means specified in sub-item 5.2.5.3 shall be received solely by the WHISTLEBLOWING CHANNEL, which shall duly register and forward reports as defined in the following sub-items.

Reports received directly by any hierarchical level in the company, and through any means, shall be immediately forwarded to the WHISTLEBLOWING CHANNEL, which is solely responsible for pursuing it.

The WHISTLEBLOWING CHANNEL shall keep an updated record of the reports received, even those that turn out not to be investigated. This record shall include at least the following information:

- a) Name of the company involved, location of incident with City and State.
- b) Name, telephone, and address of the person making the report (if it is not anonymous);
- c) Date, nature, and description of the report;
- d) Current status of the investigation;
- e) Other information as defined by the ETHICS COMMITTEE.

Information shall be entered into the company's information systems using an app especially developed to register reports of irregularities using the criteria stipulated by the ETHICS COMMITTEE and the security, reliability and confidentiality standards defined in the ENERGISA GROUP security policy.

7.5.5.4. Preliminary analysis;

Reports shall be first analyzed by the ETHICS COMMITTEE, if necessary, with the support of the Whistleblowing Channel, to check if the data available is sufficient to initiate an investigation, which implies in accepting or not accepting the report.

If the report is accepted, the ETHICS COMMITTEE shall appoint the body responsible for the investigation, which may be internal auditing, a special commission, another specific area of the organization, or a specialized firm.

If possible, the WHISTLEBLOWING CHANNEL shall inform those who made the report of the conclusions arrived at after investigating it, maintaining the necessary confidentiality of the data and information gathered.

7.5.5.5. Investigating the report

The body responsible shall run the investigation in a totally confidential manner and may only disclose the data required to perform the activities required by the investigation.

INTEGRITY PROGRAM

The results of the investigation are also confidential and shall be disclosed only to the professionals involved in the investigation. The ETHICS COMMITTEE shall decide on any disclosure to other stakeholders.

The body responsible for the investigation shall take all necessary measures to gather as much information as possible, including interacting with the source of the report to obtain further details and thus make sure the investigation is conducted in a proper and timely way.

The body responsible for the investigation may, if approved by the ETHICS COMMITTEE, retain independent auditors, advisors, or other experts to support the analyses and investigation of the report, with due regard for confidentiality.

Irregularities shall be investigated with the necessary ethical and legal considerations, and shall take into consideration the following, among others:

- a) Listen to the whistleblower, those involved and any witnesses, whenever possible;
- b) Listen to employees, members of the executive board and suppliers who may, in some way, contribute to the investigation;
- c) Analyze documents, systems and any other information that might contribute to the investigation;
- d) Find material evidence of the irregularity reported, whenever necessary and possible;
- e) Consequences or risks of any nature that the irregularity reported could cause the company or stakeholders;
- f) People involved and responsible for the irregularity;
- g) Other issues considered necessary;

The costs involved in investigating the report shall be allocated to the company to which the report refers.

Access to any information related to the report and that might contribute to the investigation is solely the responsibility of the area in charge of the investigation and shall abide by all applicable laws and internal rules.

The professionals involved in the investigation shall not be denied any process, document or information in the performance of their duties. These professionals shall keep such information confidential, as per technical standards, using such technical notes and reports solely for the purposes of extracting consolidated data, without identifying the individual or legal entity whenever this data is legally protected by confidentiality. Evidence may not be obtained illegally.

The ETHICS COMMITTEE shall make sure all reports are investigated with the quality and timeliness required to correctly elucidate the facts and remedy any non-compliances.

7.5.5.6. Investigation report

Once a report has been investigated, the area responsible shall issue a comprehensive report of the findings, in sufficient detail and clearly related to the event, including, among others, the following:

- a) A description of the whistleblower report received;
- b) The procedures used to investigate it;
- c) Any evidence that might prove or disprove the reported facts;
- d) Documented results of the investigation;
- e) Corrective measures that may be recommended;
- f) Other data it believes is necessary.

This report shall be delivered to the ETHICS COMMITTEE on a confidential/limited basis. This Committee shall be in charge of forwarding and disclosing it to the stakeholders and, if appropriate, for defining the enforcement of disciplinary and other related measures, as per its Internal Regulations.

INTEGRITY PROGRAM

7.5.5.7. Addressing non compliance

The ETHICS COMMITTEE shall analyze the investigation report and take suitable measures to resolve the case, which may include the following, among other measures:

- a) Determine the application of disciplinary sanctions, if appropriate;
- b) Recommend that the company adopt corrective measures to avoid similar irregularities in future;
- c) If the irregularity in question has legal implications, including of a criminal nature, the ETHICS COMMITTEE shall forward the case to legal, which shall take the necessary measures to safeguard the interests of the company and stakeholders.

7.6. Monitoring and reporting

7.6.1. Quality control of activities related to the Integrity Program aims to define criteria to assess how well the work performed complies with internal standards and the practices common to the activity. Thus, the main pillars of the program (sub-item 5.2) should be continuously assessed to find operating aspects that could be improved.

7.6.2. To enable achieving this goal, the areas in charge must continuously control and assess their activities, including the following important aspects:

- a) Planning and completing the work as per the company's strategic plan and suited to the true needs of the company in the short, medium, and long terms, abiding by the previously determined uniform criteria and parameters;
- b) Administrative organization of human, material, and instrumental resources, updated legislation, specific standards, working programs, reports, etc.;
- c) Periodic assessment of the results using control indicators and checks that translate the program's effectiveness and accuracy with periodic reports to be appropriately disclosed.

7.6.3. Furthermore, the program shall be monitored by collecting and analyzing data from different sources, such as:

- a) Regular reports on Integrity Program routines and related investigations;
- b) Trends in company customer complaints;
- c) Information obtained from the whistleblowing channel;
- d) Reports from regulatory or oversight government agencies.

7.6.4. The Whistleblowing Channel shall monitor and report the enforcement of the disciplinary measures determined by the ETHICS COMMITTEE on a monthly basis, and implement other related measures.

8. Final Considerations

8.1. The main terms and conditions of this instruction shall be disclosed on the company website and intranet.

8.2. Absent cases must be analyzed by the ETHICS COMMITTEE, which shall call on the Board of Directors if applicable.

8.3. Any modification, improvement or reformulation of the PROGRAM must be approved by the ETHICS COMMITTEE.

INTEGRITY PROGRAM

8.4. Any question regarding the PROGRAM shall be addressed to the ETHICS COMMITTEE. Violations and suspected violations shall be reported using suitable channels.

9. GLOSSARY

9.1. The terms used in this document are defined below:

- A) **ENERGISA GROUP:** The group of companies comprised of ENERGISA S.A. and its directly and indirectly controlled subsidiaries;
- B) **ENERGISA:** Any of the ENERGISA GROUP companies;
- C) **MANAGEMENT:** The ENERGISA statutory Executive Board elected by the Board of Directors of each Company;
- D) **WHISTLEBLOWING CHANNEL:** A means through which any stakeholder may file a whistleblowing report;
- E) **ETHICS COMMITTEE:** A committee formally created by an act of the Board of Directors to promote compliance, respect, and improvement of the ENERGISA GROUP CODE OF ETHICS AND CONDUCT;
- F) **ETHICS COMMITTEE EXECUTIVE SECRETARY:** A functional body created as per the internal rules of the ETHICS COMMITTEE to provide the required administrative support to this Committee;
- G) **CODE OF ETHICS:** The Code of Ethics and Conduct listing the principles, guidelines and conduct that shall guide the relationship and behavior expected of company employees, directors, suppliers and all others who interact with ENERGISA;
- H) **ETHICS COMMITTEE COORDINATOR:** A member of the ETHICS COMMITTEE selected as defined in its internal rules;
- I) **INVESTOR RELATIONS DIRECTOR:** A Director elected by the Board of Directors with fiduciary responsibility to the capital market;
- J) **DISCLOSURE COMMITTEE:** A lawfully constituted committee to process material information as per Law 6,404 of 1976 and CVM Directive 358 of 2002.

10. Effective Date and Approval

This PROGRAM, approved on this date by the Board of Directors, consolidates and validates the existing programs and shall remain in effect for an indefinite period or until there is a decision to the contrary or amendment is required, which shall be submitted to the Company's Board of Directors.

Rio de Janeiro, June 24, 2021
Energisa S.A.
Board of Directors