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## REVIEW AND APPROVAL

This Policy was approved at a meeting of ENEVA's Board of Directors held on August 13, 2024, and any changes or revisions must be submitted to it.

Review	Date	Description of Updates
<b>00</b>	06/01/2020	Document creation.
<b>01</b>	12/19/2022	Document review.
<b>02</b>	07/31/2024	Document review.

Elaboration	Review	Approval
<p>Júlia Barbosa Compliance Analyst</p> <p>Juliana Kac Governance, Compliance and Internal Controls Manager</p>	Executive Board	Board of Directors

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## 1. OBJECTIVE

The Anti-Corruption Policy ("Policy") of ENEVA S.A. and its subsidiaries (jointly referred to as "ENEVA" or "Company") aims to disseminate a culture of integrity and establish guidelines for the prevention, detection and remediation of public or private Corruption and Money Laundering.

It is also the objective of this Policy that Employees observe the requirements of the Anti-Corruption Legislation applicable to the Company, including, but not limited to, the Anti-Corruption Law (Law No. 12.846/2013), Decree No. 11.129/2022, Decree-Law No. 2.848/1940, Law No. 8.137/1990, Law No. 8.429/1992, Law No. 14.133/2021, Law No. 9.613/1998, as well as other rules related to the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of the Organization for Economic Cooperation and Development - OECD, including the guidelines issued by the Office of the Comptroller General (together, "Anti-Corruption Legislation").

## 2. APPLICATION

This document applies to all Employees and to all areas that make up ENEVA's organizational structure, and joint ventures in which ENEVA has control, as well as to Third Parties that interact with ENEVA or act on its behalf.

The provisions of this Policy complement the conduct guidelines established by ENEVA's Code of Conduct, the Code of Conduct for Third Parties, as well as other published internal guidelines, policies and procedures.

## 3. REFERENCES

- **PL.CRP.CMP.002 - Code of Conduct**
- **DT.CRP.CMP.008 - Code of Conduct for Third Parties**
- **DT.CRP.CMP.006 - Guidelines for Relations with Third Parties**
- **DT.CRP.CMP.002 - Conflict of Interest Guideline**
- **DT.CRP.CMP.003 - Gifts and Hospitality Directive**

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- **DT.CRP.COM.001- Donations and Sponsorship Guideline**
- **DT.CRP.CMP.001- Management and Consequence Guideline**

#### **4. DEFINITIONS**

When they are mentioned in this Policy, the terms described throughout the regulations will have their meanings described in the Compliance Glossary created by the Company.

#### **5. PRINCIPLES**

The principle of the Anti-Corruption Policy is to conduct ENEVA's operations and business ethically and with absolute integrity.

The Policy requires compliance with ENEVA's Code of Conduct, the Code of Conduct for Third Parties and the applicable Anti-Corruption Legislation for all its Employees and Third Parties. ENEVA does not tolerate any form of corruption, money laundering or offering any other type of undue advantage to obtain or retain business.

The Anti-Corruption Policy demonstrates the commitment of the Company and its management bodies to fighting Corruption in all its forms, as well as its adherence to the "zero tolerance principle" in the face of any unlawful or, even if not unlawful, unethical act.

##### **5.1. Acting to Combat Corruption**

- Employees must follow the Third-Party Relations Guideline for their business relations and contracts with third parties.
- All contracts signed with Third Parties must contain anti-corruption clauses to ensure compliance with this Policy, which are customized according to the risks mapped through integrity due diligence procedures, with the aim of mitigating risks with potential business partners. In addition, ENEVA will prioritize hiring companies that have an integrity program in place.

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- ENEVA will carry out Integrity Due Diligence when contracting Third Parties, as well as when making sponsorships and donations, consisting of research into public sources, in order to mitigate risks in the contracting process with potential business partners, and the Compliance area is responsible for acting whenever provided for in internal rules.
- Corporate operations, such as joint ventures and mergers and acquisitions are operations that can represent significant liability risks for ENEVA, since the Anti-Corruption Legislation provides for succession in some cases. Therefore, Employees involved in negotiating corporate operations in general must, before the negotiation takes place, ensure that the target companies act within the same ethical standards as ENEVA, as well as carrying out an audit with regard to non-compliance with Anti-Corruption Legislation.
- The preparation of ENEVA's financial statements complies with the laws, rules and regulations in force and with the recommendations of the Board of Directors, Statutory Audit Committee, Executive Board and External Audit. They must always faithfully reflect, with a reasonable level of detail and transparency, the transactions carried out by the company.
- ENEVA must have, and its Employees must guarantee the effectiveness of, a system of internal controls that offers reasonable guarantees that transactions are carried out with due authorization, documentation, accuracy and transparency.

## 5.2. Interaction with public authorities

- Employees and Third Parties, when interacting with the Public Authorities on behalf of Eneva, must:
  - Follow the principles of integrity, honesty, transparency and professionalism;
  - Act in accordance with the Anti-Corruption Legislation and other applicable laws, the Eneva Code of Conduct and the Code of Conduct for Third Parties;

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- Comply with the guidelines established in Eneva's internal policies, directives and procedures; and
- Observe best practices in the fight against corruption.
- All interactions with the government, whether in institutional communications or meetings, must be guided by transparency and formality.
- Employees and members of ENEVA's senior management whose main activity is direct interaction and social representation in negotiations involving the Company and public entities of the Public Administration, respecting all constitutional rights and principles, are not authorized to have representation links with political parties or government institutions. This rule also applies to first-degree relatives and those who have an emotional relationship with these employees.
- Hiring former Public Officials and relatives of Public Officials is permitted at Eneva, provided that they do not use contacts, confidential information or other privileges of the public body or entity as an undue advantage to Public Officials. It is important that these employees declare their situation using the tool made available by the company to prevent conflicts of interest and that the quarantine period is respected.
- ENEVA allows the hiring of relatives of public officials as long as this hiring can in no way be interpreted as an undue advantage to the public official. Candidates must complete all the formal stages of the company's selection process and demonstrate that they have the technical qualities and skills required for the job.


## **6. GENERAL PROVISIONS**

### **6.1 Prohibited Conduct**

ENEVA Employees and Third Parties are expressly forbidden to engage in the following practices, which may represent significant penalties for ENEVA, as well as civil, administrative and criminal liability for the Employee or Third Party involved in such conduct:

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- Acting in conflict of interest, abusing their position within ENEVA to obtain any kind of advantage, for themselves or for any related person, directly or indirectly;
- Demanding or requesting an advantage that can be considered undue, including cash, in exchange for carrying out any tasks, such as obtaining information, approving projects, or omitting an official duty (e.g., carrying out inspections and applying penalties for breach of contract);
- Promising, offering or giving money or any other advantage that could be considered an Undue Advantage (e.g. travel, accommodation, tickets and gifts) to a Public Agent, by themselves or through an intermediary, whether natural or legal, even if this does not represent business or benefits to ENEVA;
- Promising, offering or giving money or any other advantage that could be considered an undue advantage (e.g. travel, accommodation, tickets and gifts) to a private person, by themselves or through an intermediary, whether natural or legal, even if this does not represent business or benefits to ENEVA;
- Receiving or soliciting money or any other advantage that could be considered an undue advantage (for example, travel, accommodation, tickets and gifts), even if this does not represent business or benefits to said Third Party;
- Making any payment, known as an emergency fee, by itself or through a third party, through which an action, service or administrative act may be unduly expedited or which aims to ensure the execution of an action or service in relation to its normal conditions of execution or service;
- Financing, funding, sponsoring or in any way subsidizing, by itself or through Third Parties, the practice of illicit acts provided for in this Policy, in ENEVA's Code of Conduct or in the Anti-Corruption Legislation;
- Using a natural or legal person to hide or disguise their real interests or the identity of the beneficiaries of the acts carried out;
- Manipulating or defrauding, directly or through Third Parties, the process of selecting and contracting suppliers and service providers, whether with the Public Administration or between private parties;

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- Hinder the investigation or inspection activities of public bodies, entities or agents, including regulatory agencies and national financial system inspection bodies;
- Conceal or disguise, by themselves or by or through Third Parties, the nature, origin, location, disposition, movement or ownership of assets, rights or values derived, directly or indirectly, from criminal offenses;
- Engaging in any cunning or deceitful act to the detriment of others, obtaining for oneself or others an advantage or illicit benefit (pecuniary or otherwise); and
- Granting, by oneself or through Third Parties, an advantage or promise of an Undue Advantage (in this case it does not involve money) to a Public Agent with the aim of influencing an act carried out by these people in the exercise of their function.
- Hiring Public Agents who are still part of the Administration or former Public Agents who have not completed any quarantine period.

The following practices are also forbidden to the Employee or Third Party, in the event of Eneva's participation in a bidding process and/or contracting with the Government:

- Defrauding the competitive nature of a public bidding procedure by making arrangements or agreements with competitors;
- Presenting false information and/or documents;
- Preventing, disturbing or defrauding the performance of any act of a public bidding procedure;
- Fraudulently or irregularly creating a legal entity in order to participate in a public tender or enter into an administrative contract;
- Offering any Undue Advantage to a Public Agent, especially to obtain an advantage or benefit for ENEVA during the bidding and contract execution processes, or to obtain irregular modifications or extensions of contracts entered into with the Public Administration;



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- Removing or seeking to remove a bidder by means of fraud or offering an advantage of any kind; and
- Manipulating or defrauding the economic and financial balance of contracts signed with the Public Administration.

The following conduct related to public authorities is prohibited:

- Making a direct or indirect donation, sponsoring or using Eneva resources (money, real estate, transportation, etc.) for the benefit of a candidate, political party or coalition;
- Associate the brand or name of Eneva, its companies or its shareholders to any political party activity; and
- Using materials and services funded by Eneva in favor of a candidate, political party or coalition.
- Providing services of any kind to a candidate, political party or coalition during working hours and in conflict with their duties in the company.

## 6.2 Expected behavior

- All Employees and Third Parties must follow and respect the applicable Anti-Corruption Legislation, Eneva's Integrity Program and related internal rules, such as the Code of Conduct, the Code of Conduct for Third Parties, policies, guidelines and procedures;
- All Employees and Third Parties must take part in the training and follow up communications related to the Anti-Corruption Legislation and the Integrity Program made available by the Company;
- All Employees must declare potential conflicts of interest to the Compliance area, using the tool provided by the Company for this purpose;
- All Third Parties must accept and respect the terms described in the Code of Conduct for Third Parties made available in the supplier registration system;
- All Employees and Third Parties, when communicating with Public Agents, must use clear, objective, direct and contextualized language. These

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communications must not in any way contain confusing phrases that leave room for double interpretation. In addition, the procedures laid down in the internal rules regarding the means of communication must be observed, always opting for formality and transparency.

- All Employees and Third Parties, in the event of inspections and investigations of any kind by Public Agents, must objectively comply with requests for information as determined by the applicable legislation.
- All Employees and Third Parties must adopt an active stance when confronted with risky situations involving Corruption, Bribery or other irregularities.
- All Employees and Third Parties must be vigilant and report any suspicion of Corruption or violation of the Code of Conduct, Integrity Program and this Policy through the reporting channel or trusted spaces.

If in doubt about how to act in a given situation, ENEVA's Compliance Area should be consulted.

### 6.3 Eneva Whistleblowing Channel

All Employees and Third Parties must freely express their concerns and immediately report any behavior or situation that may be in conflict with the Code of Conduct, the Code of Conduct for Third Parties, this Policy or that violates any other ENEVA guidelines, policies and procedures, applicable laws or regulations.

Employees are invited to inform their superior, the Compliance area and/or use ENEVA's Whistleblowing Channel if they become aware of a potential or actual violation. Employees and Third Parties may report violations as follows:

On the website: [www.contatoseguro.com.br/eneva](http://www.contatoseguro.com.br/eneva), by phone on 0800 601 8679 or through the Contato Seguro app.

If the Employee or Third Party prefers not to identify themselves, ENEVA will guarantee their anonymity. In all cases, the identity of the person making the complaint will be kept confidential. All reports registered on the channel are informed to the complainant about the progress of the complaint. Further information and

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specific guidelines can be obtained from the Compliance area or in specific regulations.

We guarantee that all complaints will be analyzed and responded to appropriately. No retaliation or discrimination will be imposed on an Employee as a result of a report of a violation of this Policy.

Acts of fraud, impropriety and corruption will be reported to the competent authorities in the same way as any type of crime, subject to the parameters defined in the Consequence Management Guideline and the Internal Investigations Reporting Procedure.

On a quarterly basis, the Governance, Compliance and Internal Controls management should draw up a monitoring and reporting report on the Whistleblowing Channel's indicators and submit it to the Statutory Audit Committee. The report will include a qualitative and quantitative analysis of the elements of the Whistleblowing Channel, with a view to constantly improving Eneva's Integrity Program. These indicators can be presented to the Board of Directors on request.

In order to carry out its duties and promote the culture of combating corruption efficiently, the Compliance Area and its members enjoy autonomy and independence, as well as having the following guarantees: free access to the company's documents, systems, areas, employees and third parties when conducting investigations, and non-retaliation for carrying out their duties.

#### **6.4. Disciplinary measures**

Failure to comply with the conduct defined in this Policy and/or applicable laws and regulations may result in the application of disciplinary measures to the employees responsible. Disciplinary measures will be proportional to the nature and seriousness of the violation, and may range from a warning to dismissal for cause, without prejudice to administrative, civil and criminal sanctions, when applicable, under the terms of the respective legislation.

Depending on the misconduct, precautionary measures may be adopted to immediately remedy the breach and prevent any interruptions in the process of

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investigating and applying disciplinary measures. These include: (i) possibility of precautionary dismissal of Employees, including members of Senior Management; (ii) limitation of access to ENEVA's systems, equipment and processes; and (iii) interruption of transfer and promotion processes.

It is worth mentioning that Third Parties contracted by ENEVA who are involved in violations of this Policy or applicable laws and regulations will be subject to the measures provided for in the respective contract, including the termination of the commercial relationship between ENEVA and the Third Party, without prejudice to administrative, civil and criminal sanctions, where applicable, under the terms of the respective legislation.

## 6.5. Final Provisions

ENEVA will promote periodic training on this Policy and on the Anti-Corruption Legislation for all its Employees, with the Legal, Governance, Compliance and Internal Controls Departments being responsible for its preparation and application.

Rules that deal with gifts, advantages, donations and sponsorships, conflicts of interest, Relations with Third Parties and interactions with the Public Authorities in general, whenever published by ENEVA, must be interpreted in conjunction with this Anti-Corruption Policy.

If in doubt as to which will prevail, the Employee or Third Party should contact the Compliance area.