REVIEW AND APPROVAL

This Policy was approved at a meeting of ENEVA's Board of Directors, held on 05/13/2026, and any amendment or revision must be submitted to it.

Revision	Date	Description of Updates
00	06/01/2020	Document creation.
01	12/19/2022	Document review.
02	07/31/2024	Document review.
03	05/13/2026	Comprehensive review of the policy to ensure adherence to applicable legislation, alignment with internal standards, and incorporation of market best practices, with a view to the continuous improvement of the Integrity Program.

Drafting	Review	Approval
Juliana Alves Senior Compliance Counsel **Caroline Teixeira** Mid-Level Compliance Counsel	**Juliana Kac** Governance, Compliance and Internal Controls Manager **Statutory Audit Committee**	**Executive Board** **Board of Directors**

TABLE OF CONTENTS

1. OBJECTIVE..... 3

2. SCOPE..... 3

3. REFERENCES..... 3

4. DEFINITIONS..... 4

5. PRINCIPLES..... 4

6. GENERAL PROVISIONS..... 4

7. FINAL PROVISIONS.....10

1. OBJECTIVE

ENEVA S.A.'s Anti-Corruption Policy (the "Policy") and that of its subsidiaries (jointly referred to as "ENEVA" or the "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.

Another purpose of this Policy is to ensure that Employees observe the requirements of Anti-Corruption Legislation, 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, Law No. 12,683/2012, 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 Co-operation and Development – OECD, including the guidelines issued by the Office of the Comptroller General.

2. SCOPE

This document applies to all Employees and all areas that make up ENEVA's organizational structure, including SPVs, joint ventures, and affiliated companies controlled by ENEVA, as well as to all Third Parties that have a relationship with ENEVA or act on its behalf. The provisions of this Policy complement the guidelines established by ENEVA's Code of Conduct, the Third-Party Code of Conduct, as well as other published internal guidelines, policies, and procedures.

3. REFERENCES

- **PL.CRP.CMP.002 -** Code of Conduct
- **PL.CRP.CMP.007 -** Third-Party Code of Conduct
- **PL.CRP.COM.001-** Donations and Sponsorship Policy
- **PL.CRP.FIN.001** – Finance Policy
- **DT.CRP.CMP.006** - Third-Party Relations Guideline
- **DT.CRP.CMP.007** – Public Sector Interaction Guideline
- **DT.CRP.CMP.002** - Conflict of Interest Guideline
- **DT.CRP.CMP.003** - Gifts, Presents and Hospitality Guideline
- **DT.CRP.COM.001–** Donations and Sponsorship Guideline
- **DT.CRP.CMP.001–** Consequences Management Guideline

4. DEFINITIONS

Whenever mentioned in this Policy, the terms described throughout this policy document shall have the meanings set forth in the Company's Compliance Glossary.

5. PRINCIPLES AND COMMITMENTS

ENEVA adopts as a principle the conduct of its operations and business in an ethical manner and with absolute integrity and transparency. Therefore, the Company and its governing bodies adopt zero tolerance for any unlawful and/or unethical act and are committed to combating Corruption in all its forms.

To ensure this commitment, ENEVA requires all Employees and Third Parties to know and comply with the applicable Anti-Corruption Legislation, best anti-corruption practices, the Integrity Program, and the rules related to it, such as the Code of Conduct, the Third-Party Code of Conduct, and other regulations.

Accordingly, the practice of any form of Corruption, Money Laundering, Bribery, or the offering of any other type of Undue Advantage to obtain or retain business is strictly prohibited.

All Employees and Third Parties must take an active stance in situations involving risks related to Corruption, Bribery, or other irregularities, seeking to prevent, identify, and report any misconduct. In case of doubts about how to act in a given situation, ENEVA's Compliance area should be consulted.

6. GENERAL PROVISIONS

6.1 Prohibited Conduct

ENEVA Employees and Third Parties are expressly prohibited from engaging in practices that may cause significant harm to the Company, as well as civil, administrative, or criminal liability for those involved, including, but not limited to:

- Acting in a Conflict of Interest, taking advantage of one's position within ENEVA to obtain any type of benefit for oneself or for any related person, directly or indirectly;
- Demanding or requesting for oneself or through an intermediary, whether an individual or legal entity, an Undue Advantage, including cash, in exchange for carrying out any tasks, such as obtaining information, approving projects, or omitting an official duty (for example, payment of an emergency fee, exercise of oversight, and imposition of penalties for contractual non-compliance);
- Promising, offering, or giving a Public or Private Agent, directly or through an intermediary, whether an individual or legal entity, money or any other advantage that may be considered an Undue Advantage (for example, travel, lodging, tickets, and gifts), even if this does not represent business or benefits for ENEVA;
- Financing, funding, sponsoring, or in any way subsidizing, directly or through Third Parties, the practice of the unlawful acts provided for in this Policy, ENEVA's Code of Conduct, or Anti-Corruption Legislation;

- Using an intermediary, whether an individual or legal entity, to conceal or disguise one's real interests or the identity of the beneficiaries of the acts performed;
- Manipulating or defrauding, directly or through Third Parties, the selection and contracting process of suppliers and service providers, whether with the Public Administration or between private parties;
- Hindering the investigation or inspection activities of agencies, entities, or Public Agents, including within regulatory agencies and supervisory bodies of the national financial system, including the destruction of possible evidence useful for investigations or the provision of false or incorrect information to Public Agents;
- Concealing or disguising, directly or through Third Parties, the nature, origin, location, disposition, movement, or ownership of assets, rights, or values derived, directly or indirectly, from a criminal offense;

6.2 Interaction with the Public Sector

All interactions carried out with the Public Sector, whether in institutional communications or in meetings, must be guided by the principles of integrity, honesty, transparency, and professionalism.

All Employees and Third Parties, when communicating with Public Agents, must use clear, objective, and unambiguous language, observing the procedures provided for in internal rules regarding the means of communication and their storage. Meetings with Public

Agents must take place at the official premises of the Public Administration, ENEVA, or virtually, and must also be formalized in advance by email, with a defined agenda, and recorded in minutes, and the participants must be compatible with the hierarchical level of the Public Agent involved.

All Employees and Third Parties, in cases of inspections and investigations of any nature by Public Agents, must respond objectively to requests for information as determined by the applicable legislation.

6.3 Participation in Bidding Procedures and Management of Administrative Contracts

If ENEVA participates in a bidding procedure and/or enters into contracts with the Public Sector, Employees and Third Parties must strictly follow the legal provisions and bidding documents, and the following practices are prohibited:

- Defrauding the competitive nature of a public bidding procedure through arrangements, combinations, or exchanges of information with competitors;
- Submitting 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 to participate in a public bidding procedure or enter into an administrative contract;
- Offering any Undue Advantage to a Public or Private Agent, especially to obtain an advantage or benefit for ENEVA during bidding and contract performance processes, or to obtain irregular amendments or extensions of contracts entered into with the Public Administration;

- Manipulating or defrauding the economic and financial balance of contracts entered into with the Public Administration.

6.4 Third-Party Management and Relationships

ENEVA will conduct Integrity Due Diligence when engaging Third Parties, as well as when making sponsorships and donations, whenever applicable and in accordance with the criteria provided for in internal guidelines, in order to mitigate risks in the contracting process with potential business partners.

Integrity Due Diligence consists of an integrity risk assessment process, conducted based on technical criteria, which may involve, among other measures, searches of public sources, integrity background check procedures, the use of external systems, analysis of market information, and obtaining references, according to the identified level of risk.

ENEVA will prioritize relationships with companies that have an implemented integrity program.

All contracts entered into with Third Parties must mandatorily contain anti-corruption clauses to ensure compliance with this Policy, which are customized according to the risks mapped through Integrity Due Diligence procedures. Once they agree to the contractual terms, Third Parties must accept and comply with the terms described in the Third-Party Code of Conduct made available in the supplier registration system and on ENEVA's institutional website.

6.5 Donations and Sponsorships to Third Parties

It is prohibited for any donation or sponsorship to be offered, promised, or granted in order to obtain an Undue Advantage or that may constitute a Conflict of Interest.

All donations and sponsorships must comply with the guidelines set forth in the Donations and Sponsorship Policy, subject to the assessment of internal areas and submission to the Donations and Sponsorship Committee.

6.6 Corporate Transactions, Joint Ventures and Successor Liability

Corporate transactions, such as joint ventures, mergers, and acquisitions, are transactions that may represent significant liability risks for ENEVA, since Anti-Corruption Legislation provides for successor liability in some cases. Therefore, Employees involved in negotiations of corporate transactions, in general, must, before the transaction is completed, ensure that the target companies operate within the same ethical standards as ENEVA, as well as conduct an audit regarding non-compliance with Anti-Corruption Legislation.

6.7 Political Participation

ENEVA undertakes not to support political parties or political campaigns of candidates for elected

office, establishing clear rules regarding the political participation of its Employees, and the following conduct is expressly prohibited:

- Making direct or indirect donations, sponsoring, or using ENEVA's resources (money, real estate, transportation, etc.) for the benefit of a candidate, political party, or political coalition;
- Associating ENEVA's brand or name, or that of its companies or shareholders, with any political party activity; and
- Providing services of any nature to a candidate, political party, or political coalition during working hours and in conflict with one's duties at the Company.

Employees and members of ENEVA's senior management whose main activity is direct interaction and social representation in negotiations involving the Company and Public Administration entities, while respecting all constitutional rights and principles, are not authorized to maintain representative ties with political parties or governmental institutions. This rule also applies to first-degree relatives and those who have an affective relationship with these Employees.

6.8 Conflict of Interest

All Employees must declare potential Conflicts of Interest to the Compliance area through the tool made available by the Company for this purpose.

The hiring of former Public Agents, Politically Exposed Persons (PEPs), and Family Members of Public Agents and PEPs is permitted at ENEVA, provided that they do not use contacts, confidential information, or other privileges of the public body or entity as a means of obtaining an Undue Advantage. Candidates must complete all formal stages of the Company's selection process and demonstrate that they possess the technical qualifications and competencies required to perform the intended role.

Employees must use the information to which they have access exclusively for the performance of their activities at ENEVA, and its use or sharing for personal purposes or for the benefit of Third Parties is prohibited. The obligation of confidentiality remains in force even after the end of the employment relationship, and the use of such information to obtain any advantage is prohibited.

6.9 Accounting Records and Internal Controls

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 maintain an adequate and effective internal control system, and its Employees are responsible for ensuring its effectiveness, in order to provide reasonable assurance that

transactions are carried out with proper authorization and are duly recorded and documented with accuracy, integrity, and transparency.

6.10 Duty to Report and ENEVA Whistleblowing Channel

It is the duty of all Employees and Third Parties to remain alert and immediately report any suspicion or knowledge of conduct or an irregular situation that is inconsistent with ENEVA's Code of Conduct or that violates applicable legislation.

Reports of violations must be made directly to the Compliance area, to one's manager, or preferably through "Linha Segura", ENEVA's Whistleblowing Channel, which can be accessed as follows:

- Through the website www.contatoseguro.com.br/eneva;
- By phone at 0800 601 8679; or
- Through the Contato Seguro app.

A report may be made anonymously and, in all cases, the identity of the reporting person will be kept confidential. The reporting person may track the progress of the report through a specific protocol generated on the platform.

ENEVA guarantees that all reports will be analyzed, investigated, and answered in a confidential, professional, and impartial manner. No retaliation or discrimination will be imposed on an Employee as a result of a good-faith report.

Quarterly, the Compliance area must prepare a monitoring report and report on the indicators of the Whistleblowing Channel and present it to the Statutory Audit Committee. The report shall include, in its structure, the qualitative and quantitative analysis of the elements of the Whistleblowing Channel, aiming at the constant improvement of ENEVA's Integrity Program. These indicators may be presented to the Board of Directors when requested.
To perform its functions and efficiently promote a culture of combating Corruption, the Compliance area and its members enjoy autonomy and independence, in addition to having the following guarantees: free access to the Company's documents, systems, areas, Employees, and Third Parties in the conduct of investigations.

6.11 Disciplinary Measure

Failure to comply with the conduct defined in this Policy and/or applicable laws and regulations may result in the application of a Disciplinary Measure.

Disciplinary Measures shall be proportionate to the nature and severity 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 for the immediate

regularization of non-compliance and to prevent any interruptions in the process of investigation and application of a Disciplinary Measure. These include: (i) the possibility of precautionary removal 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.

Third Parties involved in violations of this Policy or applicable laws and regulations shall be subject to the measures provided for in the respective contract, including termination of the business relationship between ENEVA and the Third Party, without prejudice likewise to administrative, civil, and criminal sanctions, when applicable, under the terms of the respective legislation.

7. FINAL PROVISIONS

ENEVA will promote periodic training on this Policy and on Anti-Corruption Legislation for all its Employees, and its preparation and implementation are the responsibility of the Legal, Governance, Compliance, and Internal Controls Department. Rules dealing with Gifts, Presents, Hospitality, Donations and Sponsorships, Conflict of Interest, Relationship with Third Parties, and Interactions with the Public Sector in general, whenever published by ENEVA, must be interpreted together with this Anti-Corruption Policy.

In case of doubts regarding which rule shall prevail, the Employee or Third Party must contact the Compliance area.