

	Template Política	Code:	DC.CRP.PRF.001
		PDCA:	267
	Compliance	Review:	02
		Date:	08/13/2024

REVIEW AND APPROVAL

This Policy was approved at the ENEVA Board of Directors Meeting, held on 08/13/2024, and any amendments or revisions shall be submitted to it.

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

Prepared by	Review	Approval
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1. PURPOSE

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

This Policy also aims to ensure that Employees comply with 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 standards 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 Federal Controller General (together, "Anti-Corruption Legislation").

2. APPLICATION

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

The provisions of this Policy supplement the conduct guidelines set forth in ENEVA 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 - Third Party Relations Guideline**
- **DT.CRP.CMP.002 - Conflict of Interest Guideline**
- **DT.CRP.CMP.003 - Guideline on Gifts, Amenities and Hospitality**
- **DT.CRP.COM.001- Donations and Sponsorship Guideline**
- **DT.CRP.CMP.001- Consequence Management Guideline**

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4. DEFINITIONS

When mentioned in this Policy, the terms described throughout the standard shall have their meanings described in the Compliance Glossary developed 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 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 showcases the commitment of the Company and its management bodies to fight against Corruption in all its forms, as well as its adherence to the "zero tolerance principle" towards any illicit or, even if not illicit, unethical act.

5.1. Action to Combat Corruption

- Employees shall follow the Third Party Relations Guideline to guide business relations and contracts with Third Parties.
- All agreements signed with Third Parties shall contain anti-corruption clauses to ensure compliance with this Policy, which are customized according to the risks mapped through integrity due diligence procedures, aiming to mitigate risks with potential business partners. Furthermore, ENEVA shall prioritize the contracting of companies having an integrity program implemented.
- ENEVA shall conduct Integrity Due Diligence when contracting Third Parties, as well as when granting sponsorships and donations, consisting of surveys in public sources, aiming to mitigate risks in the contracting process with potential business partners. The Compliance area shall be responsible for acting whenever provided for in internal rules.
- Corporate transactions, such as joint ventures and mergers and acquisitions, are transactions that may pose significant liability risks for ENEVA, since the Anti-Corruption Legislation provides for succession in some cases. Therefore, Employees involved in negotiations of corporate transactions in general shall, before completing the negotiation, ensure that target companies operate under the same ethical standards as


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ENEVA, as well as perform an audit regarding non-compliance with Anti-Corruption Legislation.

- The preparation of ENEVA's financial statements complies with current laws, rules and regulations and the recommendations of the Board of Directors, Statutory Audit Committee, Executive Board and External Audit. Such statements shall always faithfully reflect, with a reasonable level of detail and transparency, the transactions performed by the company.
- ENEVA shall have and its Employees shall ensure the effectiveness of an internal control system that offers reasonable assurance that transactions are executed 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, shall:
 - Follow the principles of integrity, honesty, transparency and professionalism;
 - Act in compliance with Anti-Corruption Legislation and other applicable laws, the Eneva Code of Conduct and the Code of Conduct for Third Parties;
 - Comply with the guidelines set forth in Eneva's internal policies, guidelines and procedures; and
 - Adhere to best practices in the fight against corruption.
- All interactions with Public Authorities, whether in institutional communications or in meetings, shall be guided by transparency and formality.
- Employees and members of ENEVA's senior management whose main activity consists of direct interaction and social representation in negotiations involving the Company and public entities of the Public Administration, with due regard for all constitutional rights and principles, are not authorized to have representation bonds with political parties or government institutions. This rule also applies to first-degree relatives and those with an emotional relationship with these employees.
- Hiring of former Public Agents and Relatives of Public Agents is permitted at Eneva, as long as they do not use contacts, confidential information or other privileges of the public body or entity as an undue advantage to Public Agents. It is important that these

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employees declare the situation using the tool provided by the Company for the purpose of preventing conflicts of interest and that the quarantine period is respected.

- ENEVA allows the hiring of Relatives of Public Agents as long as this hiring could not in any way be interpreted as an Undue Advantage to the Public Agent. The candidate shall complete all formal stages of the company's selection process and demonstrate that he/she has the technical abilities and skills required to perform the desired role.

6. GENERAL PROVISIONS

6.1 Prohibited Conduct

ENEVA Employees and Third Parties are expressly prohibited from engaging in the following practices, which may result in significant penalties for ENEVA, as well as civil, administrative and criminal liability for the Employee or Third Party involved in such conduct:


- 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 may be considered undue, including in cash, in exchange for carrying out any tasks, such as obtaining information, approving projects, or omitting an official obligation (e.g., exercising supervision and applying penalties for contractual breach);
- 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 individual or legal entity, 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 individual or legal entity, even if this does not represent business or benefits to ENEVA;
- Receiving or requesting 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 individual or legal entity, even if this does not represent business or benefits to such Third Party;

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- Making any payment, known as an emergency fee, by themselves 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 compared to its normal conditions of execution or service;
- Financing, funding, sponsoring or in any way subsidizing, by themselves or through Third Parties, the practice of illicit acts provided for in this Policy, ENEVA's Code of Conduct or the Anti-Corruption Legislation;
- Using an individual or legal entity to hide or disguise their actual interests or the identity of the beneficiaries of the acts performed;
- Manipulating or defrauding, directly or through Third Parties, the process of selecting and contracting suppliers and service providers, whether with the Public Administration or private parties;
- Hindering the investigation or inspection activities of public bodies, entities or agents, including regulatory agencies and national financial system inspection bodies;
- Concealing or disguising, 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 themselves or others an advantage or illicit benefit (pecuniary or otherwise); and
- Granting, by themselves or through Third Parties, an advantage or promise of Undue Advantage (in this case not involving money) to a Public Agent with the purpose of influencing an act performed by these people in the exercise of their role.
- Hiring Public Agents who are still members of the Administration or former Public Agents who have not completed any quarantine period.

The following practices are also forbidden to Employees or Third Parties, 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 process through arrangements or agreements with competitors;
- Presenting false information and/or documents;

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- Preventing, disrupting or defrauding the performance of any act of a public bidding procedure;
- Creating, through fraudulent or improper means, a legal entity in order to participate in a public bidding process or enter into an administrative agreement;
- Offering any Undue Advantage to a Public Agent, especially to obtain an advantage or benefit for ENEVA during the bidding and agreement execution processes, or to obtain improper amendments or extensions of agreements entered into with the Public Administration;
- 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 agreements entered into 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;
- Associating the brand or name of Eneva, its companies or its shareholders in 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 Conduct

- All Employees and Third Parties shall follow and comply with the applicable Anti-Corruption Legislation, Eneva's Integrity Program and the internal rules related thereto, such as the Code of Conduct, the Code of Conduct for Third Parties, policies, guidelines and procedures;
- All Employees and Third Parties shall attend to training and follow communications related to Anti-Corruption Legislation and the Integrity Program provided by the Company;

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- All Employees shall declare potential conflicts of interest to the Compliance area, using the tool provided by the Company for this purpose;
- All Third Parties shall accept and comply with the provisions described in the Code of Conduct for Third Parties available in the supplier registration system;
- All Employees and Third Parties, when communicating with Public Agents, shall use clear, objective, direct and contextualized language. Such communications shall not, under any circumstances, contain confusing phrases that may give rise to double interpretation. In addition, the procedures laid down in the internal rules regarding the means of communication shall be fulfilled, always choosing formalism and transparency.
- All Employees and Third Parties, in cases of inspections and investigations of any nature by Public Agents, shall objectively respond to requests for information as determined by applicable legislation.
- All Employees and Third Parties shall adopt an active stance when faced with risk situations involving Corruption, Bribery or other improprieties.
- All Employees and Third Parties shall be vigilant and report any suspicion of Corruption or violation of the Code of Conduct, Integrity Program and this Policy through the whistleblowing channel or trusted spaces.


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

6.3 Eneva Whistleblowing Channel

All Employees and Third Parties shall freely express their concerns and immediately report any behavior or situation that may be in conflict with the Code of Conduct, 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:

Via the website: www.contatoseguro.com.br/eneva, by phone 0800 601 8679 or via Contato Seguro app.

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If the Employee or Third Party prefers not to identify themselves, ENEVA will ensure anonymity. In all cases, the identity of the person making the complaint shall be kept confidential. For all reports recorded on the channel, complainants shall be kept informed regarding the progress of the complaint. More information and specific guidelines can be obtained from the Compliance area or in specific regulations.

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

Acts of fraud, misconduct and corruption shall be reported to the relevant authorities in the same way and as any type of crime, subject to the parameters defined in the Consequence Management Guideline and the Internal Report Investigation Procedure.

On a quarterly basis, Governance, Compliance and Internal Controls management shall prepare a monitoring and reporting report on the Whistleblowing Channel indicators and submit it to the Statutory Audit Committee. The report shall have, in its structure, a qualitative and quantitative analysis of the elements of the Whistleblowing Channel, aiming at the constant improvement of Eneva's Integrity Program. The aforementioned indicators may be submitted to the Board of Directors upon request.

For performing its duties and promote the culture of fighting corruption efficiently, 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 when conducting investigations and non-retaliation for the performance of 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 imposition of disciplinary measures to the employees responsible. Disciplinary measures shall be proportional 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, where applicable, under the terms of the respective legislation.

Depending on the misconduct, precautionary measures may be adopted to immediately remedy the non-compliance and to prevent any disruption to the process of investigating and applying disciplinary measures. These include: (i) possibility of precautionary leave for Employees,

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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 shall be subject to the measures provided for in the respective agreement, including the termination of the business relations 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 shall provide periodic training on this Policy and on Anti-Corruption Legislation for all its Employees, and the Legal, Governance, Compliance and Internal Controls Department is responsible for its preparation and application.

Rules addressing gifts, presents, advantages, donations and sponsorships, conflicts of interest, Relationship with Third Parties and interactions with the Public Authorities in general, whenever published by ENEVA, shall be read together with this Anti-Corruption Policy.

In case of doubts regarding which one shall prevail, Employees or Third Parties shall contact the Compliance area.