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1. PURPOSE

This Donation and Sponsorship Policy (“Policy”) aims to establish guidelines for the granting of donations and sponsorships by Eneva, aiming to ensure the Company's relationship with its main stakeholders and its image goals, always ensuring the governance and transparency of all the initiatives supported by the Company.

2. APPLICATION

This document applies to all areas that comprise Eneva's organizational structure, including SPE's, joint ventures and associated companies in which control is held by ENEVA, as applicable.

3. DEFINITIONS

- **Beneficiary** - any third party that receives support from Eneva to implement sponsorship projects or donations.
- **Donation** - contractual transmission of goods, services and/or benefits targeted to third parties, exclusively to address issues of social responsibility, corporate philanthropy, humanitarian support or even associated with compliance with environmental licensing conditions, duly justified, and support for communities impacted as a result of the Company's operations.
- **Sponsorship** - investment of own or incentivized resources¹ granted to projects, events, exhibitions and actions on themes linked to the Company's business or aligned with its institutional positioning and featuring technical, institutional, social, cultural or sporting relevance in return for the Company's brand exposure, with the purposes of (i) strengthening relationships with strategic audiences in the sectors and locations in which it operates; (ii) promoting positive brand exposure; and (iii) fostering social progress.

4. PRINCIPLES

4.1. GENERAL

¹ Investment in cultural, social, sports or health projects, previously approved under the Tax Incentive Laws, with tax waiver resources.

For granting donations and sponsorships, Eneva shall consider the strategic goals of its business that justify the investments, the priority causes and areas of action, as well as the criteria for selecting projects and their measurement, so as to ensure that support is aligned with the Company's target institutional positioning.

All sponsorships or donations shall be formalized under an agreement with specific clauses, including anti-corruption clauses. For sponsorships and donations, Eneva may use tax incentives of any nature.

4.2. SPECIFIC

Donations and sponsorships shall always be preceded by an analysis by the Compliance area to ensure compliance with the Company's integrity requirements. In this sense, the Beneficiary shall bear an unblemished reputation and no history of involvement in cases of fraud, corruption or any other situations that could negatively impact the Company's reputation. In addition, Compliance area shall assess whether the support in question may be characterized as a potential conflict of interest.

After being assessed by Compliance, the request for support shall be submitted to Communications (for sponsorships) or Social Responsibility (for donations) to be assessed by the Donations and Sponsorships Commission, which shall follow the procedure defined in the Donations and Sponsorships Guidelines. The Executive Board shall appoint the members of the Commission. Communication and Social Responsibility areas shall support the commission for the analysis of Sponsorships and Donations, respectively.

4.3. AREAS OF ACTION

Donations and sponsorships granted by Eneva shall prioritize the following areas of action:

- **Strategy:** initiatives shall be aligned with Eneva's principles and strategic goals, Mission, Vision, Behaviors and/or topics of interest;
- **Technical and/or Institutional:** aimed at supporting institutions in sectors with the potential to promote the sharing of technical knowledge, expand contacts and address technical and institutional issues and/or give rise to relationship opportunities with priority stakeholders and provide brand experiences;
- **Institutional Positioning:** seeking to add value to Eneva's brand through communication by association with initiatives involving civil society institutions

and public entities, capable of social mobilization in the cultural, educational, social, sporting, environmental, technological and other areas that may be of interest to Eneva.

- **Impact management:** means dealing with and meeting liabilities arising from legal obligations, such as actions formally intended to meet social and environmental programs directly related to compliance with conditions defined in a licensing process, compliance with court rulings (and equivalent) or law enforcement, or arising from non-formalized impacts., such as situations that directly or indirectly cause damage or harm to others, as a result of its operations or activities.
- **Voluntary:** understood as the process by which Eneva approaches and maintains a presence in the areas where its headquarters and projects are located, or in the areas impacted by them, so as to ensure a healthy coexistence with the various local entities.
- **Local development:** set of actions by Eneva to build legacies and solutions with the potential to provide improvements to the communities neighboring the projects and the municipalities in which they are located.

4.4. RESTRICTIONS

Sponsorship and/or donation projects are not eligible for support when:

- Are not aligned with the Company's strategic guidelines.
- In any way they can be understood as donations to political parties, candidates for elective office, campaign committees, coalitions or related individuals or legal entities, as established in current electoral legislation. No sponsorship and/or donation projects may be made during election periods.
- Are developed by Eneva Employees who are involved in the decision-making process for approving said support, or entities having Eneva Employees among their partners, or otherwise benefiting Eneva Employees in a conflicting manner.
- Require resources from federal laws to encourage sports or culture and have no prior consent from the government authority responsible for sports and/or culture, as the case may be.

- Where the agreement formalizing the support fails to meet the standards recommended by the Legal, Compliance and Financial areas.
- (i) are linked to gambling, smoking, alcohol or drug use or any other act contrary to the Company's Golden Rules (ii) are discriminatory in nature, religious, political or proposed by political/union organizations; (iii) may cause environmental damage; (iv) encourage child labor or use labor in conditions analogous to slave labor.
- Have been requested in cash to support projects of organizations that are managed, directly or indirectly, by politically exposed persons or public agents, whose activities are related to Eneva's business, with a view to avoiding a situation that may lead to a potential conflict of interest, in compliance with the rules set out in the Code of Conduct.
- Lack reputational, legal, fiscal or creditworthiness.

4.3.1 Exceptions to the aforementioned restrictions shall be discussed and approved within the scope of the Executive Board.

4.5. RENDERING OF ACCOUNTS AND MONITORING OF ACTIONS PERFORMED

The rendering of accounts is the proof that the planned resources have been properly used, so it shall evidence that the resources have been used, as envisaged and planned.

Therefore, the Beneficiary shall always be required to submit to Eneva evidence of the actions implemented, with a brief account of the activities performed.

Donations and sponsorships shall be reported on an annual basis to the Board of Directors and the Executive Board, for the purpose of measuring their impact on Eneva, considering the purpose defined for each support provided.

5. GENERAL PROVISIONS

- This Policy shall be broken down into a Donations and Sponsorships Guideline which shall specify the necessary flows and procedures for managing the subject.
- This Policy shall be reviewed at least every 2 years or as needed.

- Violations of this Policy shall be subject to the appropriate legal and/or disciplinary measures.

6. REFERENCES

- Eneva's Code of Conduct.
- Eneva's Anti-Corruption Policy