

1. Objective

To establish guidelines for payment of Dividends and Interest on Equity to Shareholders of **AES Brasil Energia S.A.** in accordance with the applicable legal, statutory and other regulatory provisions.

2. Definitions

For the purposes of this Policy, capitalized citations and acronyms will have the following meaning:

- **Shareholders:** person, company, or institution that owns Company's shares on the record date of payment of Dividends and Interest on Equity.
- **Company:** AES Brasil Energia S.A.
- **Dividends:** the portion of adjusted net income paid to the Company's Shareholders proportionally to the number of shares held, calculated in interim periods or at the end of each fiscal year, as announced by the Board of Directors and/or at the Shareholder Meeting.
- **Interest on Equity:** the portion of profit attributed as Interest on Equity and paid to the Company's Shareholders proportionally to the number of shares held, calculated at the end of each fiscal year, and deductible for purposes of calculating the income tax calculation basis.
- **By-laws:** By-laws of AES Brasil Energia S.A. and any subsequent amendments to the terms approved at the Shareholders Meeting.

3. Scope

Shareholders and officers of the Company, as applicable.

4. Guidelines

4.1. Pursuant to Art. 38 of the By-laws, Shareholders are entitled to receive mandatory dividends amounting to at least 25% (twenty-five percent) of the adjusted net income in accordance with the provisions of the law and the By-laws, calculated in each fiscal year, subject to the exceptions set forth by law.

4.2. The Company, by means of this Policy, defines the payment of 50% of the adjusted net income for the fiscal year as Dividends and Interest on Equity, as a minimum percentage to be distributed to shareholders.

4.3. The Company may, at the discretion and by resolution of the Board of Directors or the Shareholders Meeting, pay Dividends in a percentage greater than 50%, reaching 100% of the adjusted net income, whenever the difference is not required for financing the growth strategy and/or maintaining the Company's financial health.

4.4. The portion of the profit to be paid as Interest on Equity may be allocated to the amount of the mandatory dividend set forth in the By-laws, as permitted by the applicable law.

4.5. Dividends will be declared on a half-yearly basis. In turn, Interest on Equity will be declared during the fiscal year, on an annual basis, and paid until the end of the following fiscal year.

4.6. As a rule, dividends and Interest on Equity shall be declared by the Board of Directors by means of proposal from the Board of Officers and submitted for subsequent ratification at the annual Shareholders Meeting.

5. References

- Law No. 6.404, dated December 15, 1976, as amended – Brazilian Corporate Law;
- Law No. 9.249, dated December 26, 1995 – Corporate Income Tax Law;
- CVM resolutions applicable to the payment of Dividends and Interest on Equity;
- The Company's By-laws;
- B3 S.A.– Brasil, Bolsa, Balcão S.A.'s Novo Mercado Regulation.

6. General Provisions

6.1. The Board of Directors may amend this Policy at any time, at its sole discretion or through a proposal submitted by the Board of Officers.

6.2. This Policy will govern the amounts calculated as of fiscal year 2022 and shall be effective for an indefinite period.