**CNPJ 02.474.103/0001-19 – NIRE 4230002438-4**
A Publicly Held Company - CVM Registration 1732-9

# MINUTES OF THE 117th MEETING OF THE FISCAL COUNCIL OF ENGIE Brasil Energia S.A., held on November 4 and 10, 2026.

On the 4th (fourth) day of the month of November in the year two thousand and twenty-six, beginning at 10:00 a.m. and terminating at 11:00 a.m., the meeting then being adjourned to the 10th (tenth) day of the month of November in the year two thousand and twenty-six, when it was reconvened at 2:00 p.m. and concluded at 2:30 p.m., after regular convening, the following effective members of the Fiscal Council of ENGIE Brasil Energia S.A. met through the intermediary of the Teams platform: Carla Carvalho de Carvalho, Marcelo Cardoso Malta and Anderson Paiva Martins, with the following agenda of the day: 1 – Examination of the Quarterly Information Report for the 3rd Quarter 2026; 2 – Impact of the new IFRS/18 rules on the Company; 3 – Examination of the Budgetary Execution; 4 – Updates as to the status of legal proceedings; and 5 – General Matters. Also participating were Paulo Maurício Mantuano de Lima, Manoel Eduardo Bouzan de Almeida and Jorge Miguel de Bessa Menezes, alternate members of the Fiscal Council as invitees. The work of the day was chaired by Councilor Carla Carvalho de Carvalho, and as secretary, André Budal Arins Resendes. Opening the meeting, the Chair thanked the presence of all and moved on to the 1st item on the agenda: 1 – Examination of the Quarterly Information Report for the 3rd Quarter 2026 ("ITR3Q2026"): At the behest of the members of the Fiscal Council, Romary dos Anjos Silva provided preliminary clarifications on the ITR3Q2026. The Chair passed the floor to Romary dos Anjos Silva, manager of the Accounting Management Organizational Unit, who presented and gave clarifications on the main highlights influencing the results of ITR3Q2026, discussing more particularly the variation in EBITDA and Net Income and the main drivers of the result versus ITR3Q2025, also presenting the main events occurring in the quarter, as follows: a) Transfer of the 40% stake in Jirau Energia, held by ENGIE Brasil Participações, to the Company, booked to the accounts according to the equity income method as from the date of the General Shareholders Meeting, held on July 17, 2026; b) Conclusion of the financial settlement with respect to the renegotiation of the Use of the Public Asset (UBP), related to the future liabilities of Cana Brava and Ponte de Pedra hydropower plants, with total payment made of R$ 2.23 billion; c) The Fitch Ratings agency upgraded Engie Brasil Energia S.A.'s Long-Term Local Currency Issuer Default Rating (IDR) on the international scale to 'BBB' with a stable outlook, all remaining Company ratings being reaffirmed; d) On November 5, the Board of Directors approved the convening of a General Shareholders Meeting to decide on the merger by the Company of its wholly-owned subsidiary, ENGIE Brasil Energia Comercializadora ("EBC"), with a view to the simplification of the organizational structure; and e) the award to the Company for the 16th time of the Anefac Transparency Trophy, which recognizes the best practices of governance, transparency and quality of financial information. With this, the members of the Fiscal Council declared the analyses of the ITR3Q2026 as concluded, no objections being raised; moving on to the second item on the agenda, 2- Impact of the new IFRS/18 rules on the Company: Talisa Rezzieri and Rafael Marcansoni, coordinator and analyst of the Accounting Management Organizational Unit, respectively, presented and provided clarifications on the implementation of the new IFRS/18 (CPC 51) rules, which will replace IAS 1 (CPC 26) and the main expected impacts on the financial statements of the Company, highlighting that the new rule aims to amplify the comparability and transparency of financial information, without altering either booking or

metrics criteria. Among other aspects, the following were also covered: (i) the schedule for the implementation of the rule, starting from the publication of the draft proposal (Exposure Draft) by the IASB to its effective introduction as from January 2027, with its application in the first ITR for 2027 and the republication of comparative information for 2026; ii) the planning and execution of the project by the Company, including the diagnosis of the impacts, action plan, the revision of the accounts plan and systems, the reprocessing of the Income Statement ("DRE") for the fiscal period and the Cash Flows Statement ("DFC") and alignment with the independent auditor; (iii) the more significant impacts expected on the DRE, especially the introduction of new obligatory categories and subtotals, including operating profit as well as the alteration in the classification of equity income and financial results, with no impact on the Company's net income; (iv) the impacts on the DFC, considered marginal, due mainly to the alteration in the starting point for reconciliation and classification of interest paid and received, without alterations to the total cash position; and (v) the new requirements applicable to management-defined performance measures (MPMs), including their publication and reconciliation in an explanatory note and their incorporation within the scope of the audit, with the adoption of controls and criteria consistent with their use. Questions raised by the councilors at the meeting were duly clarified. Moving on to the third item on the agenda, 3 – Examination of the Budgetary Execution: Roberto Flack, manager of the Financial Planning and Control Organizational Unit, presented the budgetary execution up to September 30, 2026, and provided clarifications on the main events influencing the budgetary execution and the energy balance. Questions raised by the councilors were duly clarified at the meeting. The Chair then moved onto the fourth item on the agenda, 4 – Updates of the status of legal proceedings: Odilon Vieira, Daniel Treistman and Pedro Araújo, manager, and coordinator and analyst, respectively, of the Fiscal Governance Organizational Unit, presented and provided clarifications on the main judicial and administrative fiscal proceedings, with emphasis on the following aspects: tax and period discussed, company, number of the process, court/judicial body where proceedings are pending, the latest update, status of proceedings and value involved. In addition, Odilon Vieira and Daniel Treistman provided clarifications on tax liability contingencies of the Company and Diamante relating to PIS/COFINS and IR/CSLL on the reimbursement of direct coal fuel costs of the Energy Development Account (CDE). Questions raised by the councilors in the meeting were duly clarified. Moving on to the fifth item on the agenda, 5 – General Matters: No further matters were raised for discussion. The Chair of the Fiscal Council informed that the work of the Meeting had been adjourned on November 4, 2026, and resumed on November 10, 2026, at 2:00 p.m.. Resuming the work of the meeting at 2:00 p.m. on November 10, 2026, the examination of the matters on the Agenda of the Day was declared concluded, no fact of any material relevance being identified that warranted registration. **Conclusion**: The floor being given for further manifestations and none being forthcoming, the Chair declared the work of the meeting concluded, thanking the participation of all and the clarifying information on questions raised, requesting the drafting of these minutes by me, the secretary, and which having been read and found in conformity, were approved and signed by the members of the Fiscal Council denominated below, and by myself, the Secretary, through the medium of CertiSign platform. All files with the presentations rendered, shall be maintained at the Company as attachments to these minutes.

Florianópolis/SC, November 4 and November 11, 2026.

Carla Carvalho de Carvalho
Chair and Councilor

Marcelo Cardoso Malta
Councilor

Anderson Paiva Martins
Councilor

André Budal Arins Resendes
Secretary