July 31, 2026

Report on the Brazilian Corporate Governance Code

ENGIE Brasil Energia S.A.

CVM Resolution 80 requires publicly-held companies to disclose information on the application of governance practices provided for in the Brazilian Corporate Governance Code, developed in 2016 by a Working Group formed by eleven entities related to the capital market (GT Interagentes) and coordinated by the Brazilian Institute of Corporate Governance ("Instituto Brasileiro de Governança Corporativa", IBGC).

The Code, which deals with the main actors and dimensions of corporate governance, including aspects related to shareholders, directors, supervisory and control bodies, executives and ethical practices, is principled and flexible, and the adoption of each recommendation must be evaluated in the light of the practices appropriate to the size and nature of the organization. When a practice is not adopted, an explanation must be provided.

Read below ENGIE Brasil Energia S.A.'s Governance Report for the year 2026, and learn about the governance practices adopted by the Company.

1.1.1

The share capital should be comprised only of common shares.

Sim | Não | Parcialmente | Não se aplica

1.2.1

Shareholders' agreements should not bind the exercise of voting rights of any members of management or supervisory and control bodies.

Sim | Não | Parcialmente | Não se aplica

1.3.1

The executive management should use the shareholders' meeting to communicate how the company's business is being conducted, for which reason management should publish a handbook with the purpose of facilitating and stimulating participation at shareholders' meetings.

Sim | Não | Parcialmente | Não se aplica

1.3.2

Minutes should enable full understanding of the discussions occurred during the meetings, even if they are recorded in summary form, and identify the votes cast by the shareholders.

Sim | Não | Parcialmente | Não se aplica

1.4.1

The board of directors should conduct a critical analysis of the advantages and disadvantages of the anti-takeover mechanism and its characteristics, and especially of the triggers and price parameters, if applicable, providing the related explanations.

Sim | Não | Parcialmente | Não se aplica

1.4.2

Provisions that prevent removal of the measure from the bylaws, the so-called "entrenched clauses", should not be used.

Sim | Não | Parcialmente | Não se aplica

1.4.3

If the bylaws determine that a tender offer should be carried out, whenever a shareholder or group of shareholders directly or indirectly achieves significant participation in the voting capital, the rule for determination of the offer price should not impose addition of premiums substantially greater than the economic value or market value of the shares.

Sim | Não | Parcialmente | **Não se aplica**

1.5.1

The company's bylaws should provide that:

(i) transactions where there is direct or indirect transfer of control should be followed by a tender offer directed to all shareholders, for the same price and in the same conditions obtained by the selling shareholder;

(ii) management should issue an opinion on the terms and conditions of corporate reorganizations, capital increases, and other transactions that result in change of control, and state whether they ensure fair and equitable treatment to the company's shareholders.

Sim | Não | Parcialmente | Não se aplica

1.6.1

The bylaws should provide that the board of directors should issue an opinion in relation to any tender offer related to shares and securities convertible into or exchangeable for shares of the company, which shall contain, among other relevant information, opinion of the board of directors on the acceptance of the tender offer and on the company's economic value.

Sim | Não | Parcialmente | Não se aplica

1.7.1

The company should prepare and disclose a profit allocation policy established by the board of directors. Among other aspects, such policy should provide the frequency of payments and the reference parameter to be used for definition of the related amount (percentage of the adjusted net profit and of the free cash flow, among others).

Sim | Não | Parcialmente | Não se aplica

1.8.1

The bylaws should clearly and precisely identify the public interest that justified the creation of the mixed-capital company, in a specific chapter.

Sim | Não | Parcialmente | **Não se aplica**

1.8.2

The board of directors should monitor the company's activities and establish policies, mechanisms, and internal controls for verification of any costs of serving the public interest and any refunds to the company or other shareholders and investors by the controlling shareholders.

Sim | Não | Parcialmente | **Não se aplica**

2.1.1

The board of directors, without prejudice to other legal or statutory attributions and to other practices foreseen in this Code, should:

(i) define business strategies, taking into consideration the impacts of the company's activities on society and the environment, seeking the company's continuity and long-term value creation;

(ii) periodically assess the company's risk exposure and effectiveness of the risk management systems, internal controls, and of the integrity/compliance system, and approve a risk management policy compatible with the business strategies;

(iii) define the company's values and ethical principles and ensure the company's transparency maintaining the relationship with all stakeholders;

(iv) annually review the corporate governance system and seek improvement thereof.

Sim | Não | Parcialmente | Não se aplica

Item (i) - As provided in Clause 5 of the Board of Directors' Internal Bylaws, a public-access document, the body is responsible for "determining the Company's objectives and values, deciding on its strategic business objectives". According to this, strategy-setting aims to create long-term value, including, to this end, the analysis of sustainability-related aspects and impacts on the economic, social and environmental spheres.

Item (ii) - The Company's Risks and Opportunities Management Policy, approved by the Board of Directors, drives strategic analysis of such aspects – a practice that involves employees, managers, officers, the Risk Management Forum and Audit Committee. Exposure assessment takes place by means of the Business Risks Matrix, which undergoes annual Board review in an analysis that comprehends identifying and categorizing risks as to their likelihood of occurrence and significance in terms of financial, strategic and operational impact. In addition, the Company embraces a strict internal controls program – audited by an independent third party – which addresses tens of processes in addition to analysis of the overall control environment, based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) methodology. This analysis, as well as the program's results, is submitted to the Board of Directors for a review of its effectiveness and alignment with management policies and guidelines, in particular the Ethics Code of Conduct, the Conflict of Interests Prevention Policy, and the Anti-Corruption and Bribery Policy.

Item (iii) –The main guide of the company's values and ethical principles is the Code of Ethical Conduct, approved by the Board of Directors. The Board is advised by an Ethics Committee, responsible for monitoring the application of the Policies and other normative documents on the subject, for defining awareness and

awareness actions and for investigating violations. In 2025, the company also started to have a department completely dedicated to the topic, linked to the Legal and Ethics Function, and responsible for conducting the management of ethics processes, programs and actions. The processes, programs and actions are reported annually in the Sustainability Report, along with the consolidated data of the complaints received.

Item (iv) – In addition to the monitoring rituals of internal controls, risks and ethical *compliance* mentioned above, the Board of Directors analyzes and approves this Report annually.

2.2.1

The bylaws should provide that:

(i) the board of directors should be composed of a majority of external members, where at least one third shall be independent members;

(ii) the board of directors should assess and disclose annually who the independent members are, as well as indicate and justify any circumstances that could compromise their independence.

Sim | **Não** | Parcialmente | Não se aplica

In relation to item (i), in accordance with the Novo Mercado regulation of B3, the Company maintains at least 20% of independent directors, which the company considers appropriate, considering the existence of a majority controlling shareholder. With the exception of the member representing the employees, all the sitting directors are external. Among the alternates, in addition to the employee representative, three members who hold an executive function in the company are internal.

Regarding item (ii), in the Management's assessment, the independence criteria analyzed in the members election at the Shareholders' Meeting are adequate and valid in the exercise of their mandate, which has 2 (two) years of duration.

2.2.2

The board of directors should approve an appointment policy establishing:

(i) the procedure for appointment of the members of the board of directors, including indication of participation in other corporate bodies of the company in such proceeding;

(ii) that the board of directors should be composed taking into consideration the time availability of its members for exercise of their duties and diversity of knowledge, experiences, conducts, cultural aspects, age, and gender.

Sim | Não | Parcialmente | Não se aplica

The Appointment Policy, available in the companie's website, describes the process guidelines and aspects of time availability – including rule to remove the risk of *overboarding* – and diversity.In practice, the appointment of directors is a multidisciplinary process, headed by the Chairman of the Board of Directors and supported by the Company's business areas, notably the areas responsible for the corporate legal and governance processes.

2.3.1

The CEO should not accumulate the position of chairman of the board of directors.

Sim | Não | Parcialmente | Não se aplica

2.4.1

The company should implement an annual performance evaluation process for the board of directors and its committees, for the board members, considered individually, and of the governance department, if any.

Sim | Não | Parcialmente | Não se aplica

The Company has a performance evaluation process of the Board of Directors, with annual periodicity, guided by a Senior Management Performance Evaluation Policy. In 2026, it took place at the 289th Meeting of the Board of Directors (https://www.engie.com.br/investidores/assembleias-e-reunioes-do-conselho/).

The Statutory Audit Committee undergoes a structured annual evaluation process, guided by a self-assessment questionnaire based on governance benchmarks, subsequently submitted to the Board of Directors for discussion and approval.

The Internal Audit, which reports to the Board of Directors and is supervised by the Statutory Audit Committee, has its performance evaluated under the Quality Assessment and Improvement Program (PAMQ), which has annual internal evaluations and independent external evaluation to be carried out at least once every five years.

The other committees of the Board of Directors – namely, the Ethics Committee, the Sustainability Committee, the Strategic Committee and the Special Independent Committee for Transactions with Related Parties – have their deliverables evaluated and assessed by the Board within the scope of periodic reports, provided for in the respective Internal Charters (the Committee for TPRs, in particular, operates *ad hoc*).

2.5.1

The board of directors should approve and continuously update a succession plan for the CEO, preparation of which should be coordinated by the chairman of the board of directors.

Sim | Não | Parcialmente | Não se aplica

The succession plan for the Company's Chief Executive Officer is prepared and kept updated by the indirect parent company, ENGIE S.A., with the participation of the Chairman of the Company's Board of Directors, and based on the mapping of potential candidates at a global level. Its latest update was appreciated by the Board of Directors in 2024. In 2026, the program cycle is underway at the time of preparation of this Report and will be submitted to the Board of Directors for discussion and endorsement in due course.

2.6.1

The company should have an integration program for new members of the board of directors, structured in advance, so that such members are introduced to the company's key people and facilities, and which addresses issues that are key for understanding the company's business.

Sim | Não | Parcialmente | Não se aplica

The Internal Charter of the Board of Directors establishes that the Chairman of the Board of Directors is responsible for "organizing, together with the CEO, when electing a new member of the Board, a program of integration and training for the new Director, which allows him to get in touch with the activities and obtain information about the organization". In carrying out this function, the Chairman of the Board of Directors and the Chief Executive Officer are supported by the Company's business areas, notably the areas responsible for governance and corporate legal issues. The onboarding of new directors addresses relevant aspects of the business, such as its scope of operation, operating and financial results, relevant statutory provisions, dynamics of meetings and recurring agendas, governance bodies and organizational structure, integrity program and compensation.

2.7.1

The compensation of the members of the board of directors should be proportional to the attributions, responsibilities and time demands. There should be no compensation based on meeting attendance and the variable compensation of the members of the board, if any, should not be tied to short-term results.

Sim | Não | Parcialmente | Não se aplica

There is a differentiation in the fixed compensation established for the Chair of the Board of Directors, due to the greater complexity of their responsibilities. The other members receive the same fixed compensation, with differentiation only between regular and alternate members. No board member receives variable compensation. As recommended by the Code, the compensation of the Company's board members is not based on meeting attendance.

2.8.1

The board of directors should have a charter that sets forth its responsibilities, attributions, and rules of operation, including:

(i) the attributions of the chairman of the board of directors;
(ii) the rules for replacement of the chairman of the board of directors in the event of absence or vacancy;
(iii) the measures to be adopted in the event of conflicts of interest; and
(iv) definition of a suitable advance term for receipt of the material for discussion at meetings, in appropriate detail.

Sim | Não | Parcialmente | Não se aplica

2.9.1

The board of directors should establish an annual calendar with the dates of the ordinary meetings, which should not be less than six and more than twelve, in addition to calling extraordinary meetings, whenever necessary.

Sim | Não | Parcialmente | Não se aplica

2.9.2

The meetings of the board of directors should foresee regular exclusive sessions for external board members, without the presence of the executive management members and other guests, for alignment of the external board members and discussion of topics that could lead to any awkwardness.

Sim | Não | Parcialmente | Não se aplica

2.9.3

The minutes of the meetings of the board of directors should be written in clear language, record the resolutions taken, the persons in attendance, the split votes, and any abstentions.

Sim | Não | Parcialmente | Não se aplica

Yes, the Board's Internal Charter provides for such mechanisms.

3.1.1

The executive management, without prejudice to its other attributions provided by law, the bylaws and other practices set forth in this Code, shall:

(i) implement the risk management policy and, when necessary, propose to the board of directors any necessary revision of such policy, as a result of changes in the risks to which the company is exposed; and

(ii) implement and maintain effective procedures and programs for monitoring and disclosure of the financial and operating performance and of the impacts of the company's activities on society and the environment.

Sim | Não | Parcialmente | Não se aplica

3.1.2

The executive management should have an exclusive charter that establishes its structure, operation and its roles and responsibilities.

Sim | Não | Parcialmente | Não se aplica

3.2.1

There should be no reservation of executive positions or managerial positions for direct appointment by shareholders.

Sim | Não | Parcialmente | Não se aplica

3.3.1

The CEO should be evaluated, on an annual basis, in a formal process conducted by the board of directors, based on achievement of financial and non-financial performance goals established by the board of directors for the company.

Sim | Não | Parcialmente | Não se aplica

The evaluation of the CEO, is based on the Senior Management Performance Evaluation Policy, and meets the criteria described in the Code. In 2026, the evaluation was discussed at the 289th RCA (https://www.engie.com.br/investidores/assembleias-e-reunioes-do-conselho/).

3.3.2

The results of the evaluation of the other officers, including the CEO's propositions regarding the goals to be agreed and the permanence, promotion or dismissal of the executives in relation to their respective positions, should be submitted to, reviewed, discussed and approved by the board of directors.

Sim | Não | Parcialmente | Não se aplica

In 2024, the results of the evaluation of the other directors were presented to the Board at the 254th Meeting of the Board of Directors (https://www.engie.com.br/investidores/assembleias-e-reunioes-do-conselho/). ENGIE Brasil Energia's statutory board of directors was significantly restructured in 2025; The discussion of the performance evaluation results of the new composition, sworn in in June 2025, is scheduled for the second half of 2026.

3.4.1

The executive management's compensation should be established by means of a compensation policy approved by the board of directors through a formal and transparent process that takes into consideration the costs and risks involved.

Sim | Não | Parcialmente | Não se aplica

The Remuneration Policy was last reviewed and approved by the Board in 2024, and meets the requirements of the Code. https://www.engie.com.br/en/investors/corporate-governance/bylaws-codesand-polices/.

3.4.2

The executive management´s compensation should be tied to results, with medium and long-term goals clearly and objectively related to creation of long-term economic value for the company.

Sim | Não | Parcialmente | Não se aplica

The variable remuneration of the members of the Board of Executive Officers is linked to objective performance indicators that enable the generation of value for the Company. The annual indicators are related to financial and non-financial objectives. The main aspects of composition are described in the Annual Sustainability Report and in the Reference Form.

3.4.3

The incentive structure should be in line with the risk limits established by the board of directors and should prohibit a single person from controlling the decision making process and its respective inspection. Nobody should decide his or her own compensation.

Sim Não Parcialmente Não se aplica

The definition of the objectives is linked to the risk limits defined by the Board of Directors and the decision making process takes place in the ENGIE controlling group. Therefore, there is no deliberation of the matter by the Company's Management.

4.1.1

As regards the audit committee:

(i) its attributions shall include assisting the board of directors in monitoring and controlling the quality of the financial statements, internal controls, risk management and compliance;
(ii) it shall be formed mostly of independent members and be coordinated by an independent member of the board;
(iii) at least one of its independent members shall have proven experience in the accounting – corporate field, in internal controls, finance, and audit, cumulatively; and
(iv) it shall have a dedicated budget for procurement of advisors for accounting, legal or other matters, when the opinion of an external expert is necessary.

Sim Não Parcialmente Não se aplica

The Audit Committee, established in 2020 and composed of three members, one of whom is also a member of the Board of Directors, fully covers the points highlighted by the Code. The details of its duties and operating principles can be found in its Internal Charter, available on the *Company's* website.

4.2.1

The fiscal council should have a dedicated charter describing its structure, operation, work program, its roles and responsibilities, without creating obstacles to the individual performance of its members.

Sim Não Parcialmente Não se aplica

4.2.2

The minutes of the meetings of the fiscal council should comply with the same rules of disclosure of minutes applicable to the board of directors.

Sim Não Parcialmente Não se aplica

4.3.1

The company should establish a policy for procurement of extra-audit services from its independent auditors, approved by the board of directors that prevents hiring of extra-audit services that could compromise the independence of the auditors. The company should not hire as independent auditor any party that has provided internal audit services to the company in the previous three years.

Sim | Não | Parcialmente | Não se aplica

4.3.2

The independent audit team should report to the board of directors, through the audit committee, if applicable. The audit committee should monitor the effectiveness of the independent auditors' work, as well as their independence. It should also evaluate and discuss the independent auditors' annual work plan and submit it to review by the board of directors.

Sim | Não | Parcialmente | Não se aplica

4.4.1

The company should have an internal audit department tied directly to the board of directors.

Sim | Não | Parcialmente | Não se aplica

Internal Audit is an area endowed with autonomy and independence, which, in 2021, started to have its direct link to the Board of Directors, with the supervision of the Audit Committee. Formed by a team of auditors of its own and fully dedicated to the function, the Internal Audit can also entrust specific work to internal and external providers of evaluation and consulting services. The Internal Audit Internal Charter was significantly revisited in April 2026, incorporating a series of improvements implemented in the area, including the creation of a Quality Assessment and Improvement Program (PAMQ). The Internal Charter is available on the Company's website.

4.4.2

In the event such activity is outsourced, the internal audit services should not be performed by the same company that audits the financial statements. The company should not hire as internal auditor anyone that has provided independent auditing services to the company in the previous three years.

Sim | Não | Parcialmente | Não se aplica

4.5.1

The company should adopt a risk management policy, approved by the board of directors, that includes definition of the risks from which it seeks protection, instruments used for such purpose, organizational structure for risk management, assessment of the suitability of the operating

structure and internal controls in verifying the effectiveness thereof, as well definition of guidelines for establishment of the acceptable limits for exposure of the company to such risks.

Sim | Não | Parcialmente | Não se aplica

Issues related to risk management and internal controls are aligned with the recommendations of the Code. There is a structured management of the second line of defense, and periodic discussions in Senior Management, covering, notably, the risk matrix review cycle, with biannual discussion in the Executive Management and annually in the Board of Directors; and the annual cycle of the Internal Controls Program (INCOME), the results of which are discussed by the Executive Management and the Board of Directors. The practices are aligned with the formalized Risk Management Policy, approved by the Board.

4.5.2

The board of directors is responsible for ensuring that the executive management has mechanisms and internal controls to acknowledge, assess and control the risks, in order to keep them at levels compatible with the established limits, including an integrity/compliance program that seeks compliance with laws, regulations, internal and external standards.

Sim | Não | Parcialmente | Não se aplica

The Board of Directors ensures that the Executive Management has mechanisms and controls in place to control risks. More specifically, the Company has a structured governance in this area, notably covering areas dedicated to the second line of defense at the management level; Statutory Audit Committee that monitors internal controls and risks; Ethics Committee that monitors ethical compliance; and periodic discussions on the subject, advised by management and committees, in the Executive Management and the Board of Directors.

4.5.3

The executive management should assess, at least once per year, the effectiveness of the risk management policies and systems, as well as of the integrity/compliance program, and report such assessment to the board of directors.

Sim | Não | Parcialmente | Não se aplica

The executive management does so, notably, through the semiannual discussion of the risk matrix, the annual results of the internal control program and the periodic monitoring of the activities of the ethics committee. The Board of Directors' last assessments of the Company's risk and control programs took place, respectively, on November 5, 2025, at the 284th Board of Directors' Meeting (RCA) and on February 20, 2025, at the 267th RCA. The most recent report by the ethics committee took place on May 7, 2026, at the 294th RCA.

5.1.1

The company should have a conduct committee, with independence and autonomy and tied directly to the board of directors, in charge of implementing, disseminating, training, revision, and updating of the conduct of conduct and reporting channel, as well as conducting investigations and proposing corrective measures related to breaches of the code of conduct.

Sim | Não | Parcialmente | Não se aplica

The Company has an Ethics Code of Conduct approved by the Board of Directors, and there is a formally established Ethics Committee (Conduct Committee), linked directly to the Board of Directors, and composed of the Legal and Ethics Director (who is responsible for coordinating the committee), the Human Resources Director; the Manager responsible for governance; and the Manager responsible for internal audit. The Ethics Committee is the body responsible for disseminating and training ethical precepts, and for conducting activities related to the whistleblower channel – https://www.canalintegro.com.br/engiebrasil/ -- including handling of allegations and proposition of corrective mesures. The channel is external, open to anyone, guaranteeing the confidentiality of information and the anonymity of those who do not wish to identify themselves.

5.1.2

The code of conduct, prepared by the executive management with the conduct committee's support and approved by the board of directors, should:

(i) discipline the company's internal and external relationships, expressing the expected commitment of the company, its directors, officers, shareholders, collaborators, suppliers and stakeholders to adopting suitable standards of conduct;
(ii) manage conflicts of interest and provide for abstention of any member of the board of directors, audit committee and/or conduct committee, if applicable, that, as the case may be, is conflicted.
(iii) clearly define the scope and range of the actions that seek to ascertain the occurrence of events understood as having been carried out with use of privileged information (e.g.: use of privileged information for business purposes of to obtain advantages in trading of securities;
(iv) establish that the ethical principles should underlie any negotiation of agreements, contracts, proposals for amendment of the bylaws, as well as the policies that guide the company as a whole, and establish a maximum value of third party goods and services that the company's management and collaborators can accept free of cost or in a privileged manner.

Sim | Não | Parcialmente | Não se aplica

5.1.3

The reporting channel should be independent, autonomous and impartial, operating under guidelines defined by the executive management and approved by the board of directors. It should be operated independently and impartially and should ensure the anonymity of its users, as well as timely promote the necessary investigations and measures. This service can be outsourced to a third party with known ability.

Sim | Não | Parcialmente | Não se aplica

Complaints are made through the corporate website or a toll-free telephone line, with service 24 hours a day, seven days a week, in an identified or anonymous way. The control of the messages is carried out by an independent external company, which increases the security and confidentiality of the whistleblower. After preliminary analysis of the content, the statements are forwarded to the Ethics Committee of ENGIE Brasil Energia, for initial analysis of admissibility and treatment, provided for in the Internal Procedure for the Handling of Allegations.

5.2.1

The company's corporate governance rules should ensure separation and clear definition of the duties, roles, and responsibilities related to the mandate of all governance agents. The decision-making limits for each instance should also be established, with the purpose of minimizing possible conflicts of interest.

Sim Não Parcialmente Não se aplica

The Bylaws, the Internal Charter of the Board of Directors and other governance bodies and the Code of Ethical Conduct address the roles and responsibilities of each of the bodies and have guidelines related to conflict of interest. More specifically, the Company has a Conflict of Interest Prevention Policy, which establishes guidelines to identify and avoid risk situations related to the topic.

5.2.2

The company's corporate governance rules should be made public and determine that the person that is not independent in relation to the matter under discussion or deliberation in the company's management or supervisory bodies should state, in a timely manner, its conflict of interest or private interest. If such person fails to do so, the rules should provide that another person state the existence of conflict, if it has knowledge thereof, and that immediately upon verification of the conflict of interest in relation to a specific matter, the person involved should withdraw, including physically, from any discussions and resolutions. The rules should provide that this temporary withdrawal must be recorded in the relevant minutes.

Sim Não Parcialmente Não se aplica

The topic is guided by the Conflict of Interest Prevention Policy, available on the *Company's* website. More specifically, we adopt mechanisms to identify conflicts and mandatory declarations, both for people who present a conflict of interest in a specific situation, and for people who fall into a priority control audience, which includes people with a higher degree of exposure to conflicts or who have previously reported conflicts. The process includes rites for abstention or release.

5.2.3

The company should have mechanisms for management of conflicts of interest in matters submitted to approval of the shareholders' meeting, to receive and process allegations of conflict of interest, and to invalidate votes cast in conflict, even if subsequently to the relevant meeting.

Sim Não Parcialmente Não se aplica

The Company has mechanisms for managing conflicts of interest in votes at the Meetings, conceptually via Ethics Code of Conduct, and from a more practical point of view, through the Policy for Transactions with Related Parties, where conflicts between parties are defined or individual and guidelines for dealing with situations.

5.3.1

The bylaws should define which related-party transactions should be approved by the board of directors, with the exclusion of any members with potentially conflicting interests.

Sim Não Parcialmente Não se aplica

5.3.2

The board of directors should approve and implement a related-party transactions policy that includes, among other rules:
(i) provision that prior to approval of specific transactions or guidelines for procurement of transactions, the board of directors should request to the executive management market

alternatives to the relevant transaction with related parties, adjusted pursuant to the risk factors involved;
(ii) provision that there shall be no forms of compensation to advisors, consultants or intermediaries that give rise to conflicts of interest with the company, management, the shareholders or any class of shareholders;
(iii) provision that loans in favor of the controlling shareholder or members of management shall be prohibited;
(iv) the forms of transactions with related parties that should be supported by independent appraisal reports, prepared without participation of any of the parties involved in the relevant transaction, whether banks, attorneys, specialized consulting companies, among others, based on realistic assumptions and information endorsed by third parties;
(v) provision that corporate reorganization involving related parties should ensure equal treatment of all shareholders.

Sim | Não | Parcialmente | Não se aplica

The Policy for Transactions with Related Parties was approved in 2021 by the Board of Directors, is available in the Companie's website, and meets the aforementioned requirements.

5.4.1

The company should adopt, upon resolution of the board of directors, a securities trading policy that, without prejudice to compliance with rules to be established by CVM regulation, establishes controls that enable monitoring of negotiations performed, as well as verification and punishment of the persons responsible in the event of breach of the policy.

Sim | Não | Parcialmente | Não se aplica

The Policy, available at the Companies' website, is approved by the Board of Directors, and meets the requirements requested in CVM Resolution 44, of August 23, 2021. Monitoring is carried out monthly by the Investor Relations area, and is sent to CVM and B3 through Empresas Net system. Signatories are periodically warned of the period in which the trading of securities issued by the Company and its subsidiaries is prohibited.

5.5.1

In an effort to ensure greater transparency regarding use of company funds, a policy on its voluntary contributions should be prepared, including those related to political activities, to be approved by the board of directors and implemented by the executive management, containing clear and objective principles and rules.

Sim | Não | Parcialmente | Não se aplica

The Company approved with the Board of Directors, in July 2022, the Company's Donations and Sponsorship Norm, which establishes procedures for the Company's voluntary contributions. Previously, such procedures already existed, but were not approved by the Board of Directors. Donations related to political activities are prohibited, according to the Ethics Code of Conduct, a document also approved by the Board of Directors.

5.5.2

The policy should provide that the board of directors is the corporate body responsible for approving all disbursements related to political activities.

Sim | Não | Parcialmente | Não se aplica

5.5.3

The policy on voluntary contributions of state-owned enterprises, or of companies that have relevant and reiterated business relationships with the State, should prohibit contributions or donations to political parties or persons related thereto, even if they are permitted by law.

Sim | Não | Parcialmente | **Não se aplica**

About ENGIE Brasil Energia S.A.

ENGIE Brasil Energia S.A. is an infrastructure investment platform in the energy sector, engaged in generation, commercialization, trading, and transmission activities, as well as natural gas transportation through Transportadora Associada de Gás S.A. - TAG, in conjunction with other partners. As one of the country's largest private energy producers, it implements and operates projects in renewable sources such as hydroelectric, wind, solar, biomass, and small hydroelectric plants. The company operates with transparency, financial discipline, environmental respect, community support, and a focus on operational efficiency as enablers for long-term growth.

ENGIE Brasil Energia is controlled by the French group ENGIE, a global leader in independent energy production with operations in around 30 countries, with a strong presence in electricity, natural gas, and energy services.

ENGIE Brasil Energia S.A.
https://www.engie.com.br/en/investors/talk-to-ir/