

Santo Antônio do Jari Hydro Power Plant

Management proposal for the Extraordinary General Meeting of July 31, 2026

ENGIE Brasil Energia S.A.
CNPJ: 02.474.103/0001-19
NIRE: 42 3 0002438-4

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SUMMARY

SUMMARY **1**

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The items above are integral to this Management Proposal ("Management Proposal" or "Proposal") and comply with the provisions of Law 6,404 of December 15, 1976, as amended ("Corporations Law") and CVM Resolution No. 81 of March 29, 2022 ("CVM Resolution No. 81/22").

MANAGEMENT PROPOSAL FOR THE EXTRAORDINARY GENERAL MEETING TO BE HELD ON JULY 31, 2026, IN COMPLIANCE WITH THE BRAZILIAN SECURITIES AND EXCHANGE COMMISSION (CVM) RESOLUTION NO. 81, OF MARCH 29, 2022 (RCVM 81/2022), AND ITS SUBSEQUENT AMENDMENTS

The Management of ENGIE BRASIL ENERGIA S.A. ("Company") hereby presents to the Shareholders the following proposals to be deliberated at the Extraordinary General Meeting ("EGM"), to be held on July 31, 2026, at 9:00 a.m., exclusively in digital format pursuant to CVM Resolution No. 81/22.

- **To approve the Merger Protocol and Justification Instrument of Companhia Energética do Jari - CEJA.**

  Based on the clarifications in this document, notably the information in Attachment I, and pursuant to the Corporations Law and applicable regulations, it is proposed that the Merger Protocol and Justification Instrument be approved, containing the terms and conditions of the merger, by Companhia Energética do Jari - CEJA, a private legal entity, registered with CNPJ under No. 03.581.989/0001-62 and NIRE No. 42300069116, headquartered in the city of Florianópolis, State of Santa Catarina, at Rua Paschoal Apóstolo Pítsica, 5064, part, Agronômica, ZIP Code 88025-255, ("Merged Company"), with the Company being the direct holder of all its capital stock ("Protocol and Justification" and "Merger").

  The Protocol and Justification, executed by the management of the Company and the Merged Company on June 23, 2026, is part of the present Proposal as Attachment II. As can be seen, the document establishes the basis, justifications, and effects of the Merger. The execution of the Protocol and Justification was approved by the Board of Directors at a meeting held on June 3, 2026, the minutes of which are in Attachment III to the present Proposal, and received a favorable opinion from the Fiscal Council, according to the opinion approved at the body's meeting held on the same date, the minutes of which are in Attachment IV.

- **To ratify the appointment and hiring of the specialized firm BERKAN Auditores Independentes S.S., registered with CNPJ under No. 21.449.300/0001-22 ("Valuator"), responsible for the valuation of the Merged Company's book net assets.**

  Based on the clarifications in this document and pursuant to the Corporations Law and applicable regulation, it is proposed that the appointment and hiring of the specialized firm BERKAN Auditores Independentes S.S. be ratified to prepare the valuation report of the Merged Company's net assets and its respective annexes, in accordance with the law, at book value ("Valuation Report").

  The Valuator is specialized in providing auditing, consulting, and preparation of asset valuation reports in accordance with applicable standards and auditing procedures.

  Further information on the hiring of the Valuator is provided in Attachment V and Attachment VI of the present Proposal, pursuant to article 25 of CVM Resolution No. 81/22.

- **To approve the Valuation Report of the Merged Company's book net assets, prepared by the Valuator, in compliance with accounting and legal standards, criteria, and requirements.**

Based on the clarifications in this document and pursuant to the Corporations Law and applicable regulations, it is proposed that the valuation report of the Merged Company's net assets, at book value, prepared by the Valuator, as applicable, be approved in compliance with accounting and legal standards, criteria, and requirements, which is attached to the present Proposal in Attachment II.

Considering that the Company is the direct holder of 100% (one hundred percent) of the Merged Company's capital stock, and in view of the decision rendered on February 15, 2018, by the Collegiate Body of the Brazilian Securities and Exchange Commission ("CVM") in the scope of SEI Process No. 19957.011351/2017-21, article 264 of the Corporations Law is not applicable to the Merger, so the preparation of the report referred to in said provision will not be necessary.

- **To approve the full merger of the Merged Company by the Company pursuant to the Merger Protocol and Justification, without an increase in the Company's capital stock or amendment to its Bylaws.**

  After the deliberations on the items detailed above, which are stages of the Merger, it is proposed that the Merger of Companhia Energética do Jari - CEJA, a private legal entity, registered with CNPJ under No. 03.581.989/0001-62 and NIRE No. 42300069116 ("Merged Company") by the Company be approved, under the terms and conditions set forth in the Protocol and Justification, the Corporations Law, and applicable regulations. The proposed Merger, if approved, will result in the full transfer of the Merged Company's net assets, as determined by the Valuation Report, to the Company.

  Consequently, the Company will replace the investments it holds in the Merged Company on its books with the net assets corresponding to said equity interest, and the legal personality of the Merged Company will be extinguished. It should be noted that the Merger will be completed on this date and will take effect as of then.

  For the record, it is clarified that the Company is the direct holder of the entire capital stock of the Merged Company, so the Merger will not result in an increase in the Company's capital stock, nor will it give rise to any withdrawal rights for the Company's shareholders. Further information on the Merger is provided in Attachment I of the present Proposal, pursuant to article 22 of CVM Resolution No. 81/22.

- **To authorize the Company's management to perform all necessary acts to effect and implement the approved deliberations, in accordance with applicable law.**

  Finally, it is proposed that the Company's officers be authorized to perform any and all additional acts necessary to effect and implement the deliberations approved by the shareholders at the EGM (including, but not limited to, the Merger), observing the terms and conditions set forth in the Protocol and Justification, the Corporations Law, and applicable regulations.

- **Whenever the general meeting is called to deliberate on a merger, spin-off, amalgamation, and merger of shares involving at least one securities issuer registered in category A, the company must provide, at a minimum, the information indicated in Attachment I (article 22 of RCVM 81/2022):**

  Annexes I, II, III, and VI of this document provide the data named above.

- **Whenever the general meeting is called to choose valuators, the company must provide, at a minimum, the information indicated in Attachment L to this Resolution (article 25 of RCVM 81/2022).**

  Annexes V and VI of this document provide the data named above.

- **Election of a member of the Board of Directors. At a minimum, the information specified in items 7.3 through 7.6 of the Reference Form must be presented regarding the candidate nominated or supported by management or the controlling shareholder (Article 11, items I and II, of RCVM 81/2022).**

  The aforementioned data are presented in Attachment VII to this document. This Meeting will involve the election of only one full member of the Board of Directors, due to the resignation of a full member nominated by the Controlling Shareholder; therefore, the information specified in items 7.3 through 7.6 relates solely to this member.

- **Remote voting ballot, referred to in art. 26 of RCVM 81/2022.**

  The Company informs that it will adopt the remote voting system for this meeting, as provided for in article 26 of RCVM 81/2022. The remote voting ballot will be published by the Company on June 30, 2026, the same date this Management Proposal is delivered. This document can be accessed on the Company's website (www.engie.com.br/investidores/), under the heading: Investors – Remote Voting, on the CVM website (www.cvm.gov.br), and on the B3 website (www.b3.com.br).

ATTACHMENT I – INFORMATION ON THE MERGER (ATTACHMENT I OF CVM RESOLUTION No. 81/22)

The Company presents below the information provided in Attachment I of CVM Resolution No. 81/22, pursuant to article 22.

1. Protocol and justification of the transaction, pursuant to arts. 224 and 225 of Law No. 6,404, of 1976.

The "Protocol and Justification" can be found in Attachment II to the present Proposal.

2. Other agreements, contracts, and pre-contracts regulating the exercise of voting rights or the transfer of shares issued by the surviving or resulting companies of the transaction, filed at the company's headquarters or to which the company's controller is a party.

Not applicable.

3. Description of the operation, including:

a. Terms and conditions:

Under the terms and conditions established in the Protocol and Justification, the transaction will consist of the merger of Companhia Energética do Jari - CEJA ("Merged Company") by the Company, as defined in the Protocol of Justification ("Merger"). Considering that the Company directly holds the entire capital stock of the Merged Company, the Merger will not imply a capital increase, since the net assets of the Merged Company are already fully recorded in the Company's equity. For this reason, there will also be no withdrawal rights for the Company's shareholders.

From an economic point of view, the Merger is part of a plan to reduce the current organizational structure, which will allow the consolidation of the Merged Company's operations with those of the Company, enabling the capture of the following efficiency gains: (i) operational efficiency, through the simplification of internal processes, such as accounting and tax obligations, intercompany transactions, current account management, and corporate acts, are some examples; and (ii) cash management, through the reduction of retained cash and lower carrying costs. The transaction will also contribute to the simplification of the corporate structure and the optimization of the Company's corporate management.

b. Indemnities:

i. The managers of any of the companies involved.

ii. Should the operation not be completed.

Not applicable.

c. Comparative table of the rights, advantages, and restrictions of the shares of the involved or resulting companies, before and after the transaction.

As described above, the Merger will not result in an increase in the Company's capital stock, so its shareholding structure will remain unchanged. The Company's shares will maintain the same rights and advantages provided

for in 'Section 12 – Capital Stock and Securities' of the Company's 2026 Reference Form. After the completion of the Merger, the merged company will be extinguished.

d. Any need for approval by debenture holders or other creditors.

In accordance with the obligations stipulated in the Financing Agreement Through Credit Opening No. 12.2.1112.1, the approval of BNDES is required for the Incorporation, which authorization was formalized through Letter 028/2025 – BNDES AEC/DEENE1 of August 1, 2025.

e. Assets and liabilities that will form each portion of the equity, in the event of a spin-off.

Not applicable.

f. Intention of the resulting companies to register as a securities issuer

Not applicable.

4. Plans for carrying out the corporate business, notably with regard to specific planned corporate events.

The Company intends to regularly continue the development of its operational and corporate activities, with no significant changes planned at this time due to specific corporate events.

5. Analysis of the following aspects of the transaction:

a. Description of the main expected benefits, including: i. Synergies ii. Tax benefits iii. Strategic advantages:

The Company understands that the effective integration of the activities of the Merged Company and the Company will allow for efficiency gains, such as: (i) operational efficiency, through the simplification of internal processes, such as accounting and tax obligations, intercompany transactions, current account management, and corporate acts, are some examples; and (ii) cash management, through the reduction of retained cash and lower carrying costs, as well as resulting in the optimization of management and simplification of the Company's corporate structure.

b. Costs:

The managers of the Company and of the Merged Company estimate that the costs of carrying out the Merger will be approximately R$ 70,000.00 (seventy thousand reais), including expenses with publications, registrations, auditors, valuators, lawyers, and other professionals hired for advisory services in the transaction.

c. Risk factors:

Given that the Company is the direct holder of 100% (one hundred percent) of the Merged Company's capital stock and that the activities carried out by the Merged Company are restricted to activities already performed by the Company, it is concluded that the Merger does not create new risk factors for the Company. Thus, the information contained in the section "4 – Risk Factors" of the Company's 2026 Reference Form remains valid and up-to-date.

d. In the case of a related-party transaction, any alternative means that might have been used to achieve the same objectives, indicating the reasons why these alternatives were discarded:

The merger of the Merged Company by the Company represents the most efficient alternative to: (i) capture efficiency gains and synergies resulting from cost reduction and mitigation of operational, logistical, and administrative risks; and (ii) promote management optimization and simplification of the Company's corporate structure. Other structures, such as the dissolution of the merged company, would face regulatory restrictions and impediments related to Concession Agreement No. 004/2002.

e. Exchange ratio.

Not applicable, considering that: (i) the Company is the direct holder of 100% (one hundred percent) of the Merged Company's capital stock; (ii) all shares issued by the Merged Company will be extinguished upon the effective date of the Merger, as provided for in the first paragraph of article 226 of the Corporations Law; and (iii) no shares of the Company will be issued in exchange for the shares of the Merged Company.

f. In transactions involving parent companies, subsidiaries, or companies under shared control
i. Share exchange ratio calculated according to art. 264 of Law No. 6,404, of 1976.

Not applicable, see item 5(e) above, and in view of the decision rendered on February 15, 2018, by the Collegiate Body of the CVM in the scope of SEI Proceeding No. 19957.011351/2017-21

ii. Detailed description of the negotiation process for the exchange ratio and other terms and conditions of the transaction.

Not applicable, see item 5(e) above.

iii. If the transaction was preceded, in the last 12 (twelve) months, by the acquisition of a controlling interest or of a stake in a controlling block:
a) Comparative analysis of the exchange ratio and the price paid in the acquisition of control;
b) Reasons justifying any differences in valuation in the different transactions;

Not applicable, see item 5(e) above.

iv. Justification of why the exchange ratio is commutative, with a description of the procedures and criteria adopted to ensure the commutativity of the transaction or, if the exchange ratio is not commutative, details of the payment or equivalent measures adopted to ensure adequate compensation.

Not applicable, see item 5(e) above.

6. Copy of the minutes of all meetings of the board of directors, fiscal council, and special committees where the transaction was discussed, including any dissenting votes.

The minutes of the Company's Board of Directors meeting that reviewed the Merger can be found in Attachment III of the present Proposal, while the minutes of the Fiscal Council meeting that issued an opinion on the matter can be found in Attachment IV of the present Proposal. These documents can also be found on the websites of the Company (www.engie.com.br/investidores), of B3 (www.b3.com.br) and of the Brazilian Securities and Exchange Commission (www.cvm.gov.br).

7. Copy of any studies, presentations, reports, opinions, or valuation reports of the companies involved in the transaction made available to the controlling shareholder at any stage of the transaction.

The Valuation Report of the Merged Company's book net assets is in Attachment II of the present Proposal, and can also be found on the websites of the Company (www.engie.com.br/investidores), of B3 (www.b3.com.br) and of the Brazilian Securities and Exchange Commission (www.cvm.gov.br).

8. Identification of any conflicts of interest between the financial institutions, companies, and professionals who prepared the documents mentioned in item 7 and the companies involved in the transaction.

The Company's management hired an independent firm to prepare the Valuation Report of the Merged Company (BERKAN Auditores Independentes S.S.), and did not identify any conflicts of interest between the parties involved in the transaction.

Furthermore, the Valuator declared: (i) not being aware of any conflict of interest, direct or indirect, nor any other circumstance that represents a conflict of interest in relation to the preparation of the Valuation Report.

9. Draft bylaws or statutory amendments of the companies resulting from the transaction.

Not applicable. Due to the Merger, no amendment to the Company's Bylaws is necessary, pursuant to article 227 of Law No. 6,404/76 ("Corporations Law"), since the transaction will not imply a capital increase, given that the entire capital stock of the Merged Company is already held, directly and fully, by the Company, and, therefore, the net assets to be merged are already reflected in the Company's financial statements

Furthermore, still pursuant to the same article 227 of the Corporations Law, it is highlighted that the corporate purpose of the Merged Company is compatible and adheres to the corporate purpose currently provided for in the Company's Bylaws, thus there is no need for a statutory amendment to absorb the activities resulting from the transaction.

10. Financial statements used for the purposes of the transaction, pursuant to the specific regulation.

The financial statements of the Company, the Merged Company, as well as the valuation report of the net assets can be found on the Company's website (www.engie.com.br/investidores).

11. Pro forma financial statements prepared for the purposes of the transaction, pursuant to the specific regulation.

Not applicable. As the Merger is entirely intragroup, without issuance or dilution of shares, and without alteration in the equity and control structure, a waiver is permitted, pursuant to article 16 of CVM Resolution No. 78/2022.

12. Document containing information on the directly involved companies that are not publicly traded companies, including:

a. Risk factors, pursuant to items 4.1 to 4.3 of the reference form:

Companhia Energética do Jari - CEJA is a concessionaire for the use of public asset, headquartered in the municipality of Florianópolis, state of Santa Catarina (SC), whose corporate purpose is the implementation and

exploration of the hydroelectric potential of the Santo Antonio do Jari Hydroelectric Plant and the commercialization of the electricity generated by it, as well as the provision of any other service that may be totally or partially related to its corporate purpose.

On February 7, 2002, Concession Agreement No. 04/2002 was executed through the National Electric Energy Agency (ANEEL) between the Federal Government and the company Jari Energética S/A for the exploration of the Santo Antônio do Jari Hydroelectric Power Plant, located on the Jari River between the states of Amapá and Pará. The concession was granted by Decree No. 95,518, of December 18, 1987, published in the Diário Oficial on December 21, 1987. The concession was subject to successive expansions of installed capacity, formalized in Amendment Terms No. 01, 02, and 03, signed on December 30, 2008, June 16, 2011, and September 28, 2011, respectively. The definitive installed capacity of 393.95 MW was approved by ANEEL Dispatch No. 3,347, dated September 29, 2017. The 5th Amendment Term, signed on January 28, 2020, formalizes the transfer of ownership of the Concession to the Merged Company. The 6th Amendment Term, signed on June 15, 2022, formalizes the extension of the concession by 301 days, which had been extended on January 23, 2012, through the 4th Amendment Term, until December 31, 2044, until the new final deadline of October 18, 2045.

The fixed assets of the Merged Company are listed in the respective Valuation Report. Its current share capital is R$ 650,823,746.12 (six hundred and fifty million, eight hundred and twenty-three thousand, seven hundred and forty-six reais and twelve cents) divided into 25,793,746 (twenty-five million, seven hundred and ninety-three thousand, seven hundred and forty-six) shares, all ordinary, nominative and without par value, all wholly owned by the Company.

Furthermore, considering the above and that the activities carried out by the Merged Company are limited to those already performed by the Company, it is understood that the Merger does not represent an additional risk factor for the Company.

Therefore, the information contained in section "4 – Risk Factors" of the 2026 Reference Form remains valid and current with regard to the activities carried out by the Merged Company.

b. Description of the main changes in risk factors that occurred in the previous year and expectations regarding the reduction or increase in risk exposure as a result of the transaction:

Not applicable, see item 12(a) above.

c. Description of its activities, pursuant to items 1.2 to 1.5 of the reference form:

1.2. Briefly describe the main activities carried out by the issuer and its subsidiaries.

The main activities carried out by Merged Company have already been described in item 12(a) of this Annex I.

1.3. In relation to each operating segment that has been disclosed in the last financial statements for the fiscal year-end or, where applicable, in the consolidated financial statements, indicate the following information:

a. products and services sold:

See item 12(a) above.

b. revenue from the segment and its share in the issuer's net revenue:

The Merged Company has a single operating segment, as per the financial statements available on the Company's website (www.engie.com.br/investidores). On August 13, 2025, the issuer completed the acquisition of 100% of the Merged Company's shares. The Merged Company's total net revenue for the fiscal year 2025 was R$ 394.5 million, considering the pro forma values for the 12-month fiscal year, and R$ 176.3 million, considering the issuer's share of net revenue.

c. profit or loss resulting from the segment and its share in the issuer's net income:

The Merged Company has a single operating segment, as per the audited financial statements available on the Company's website (www.engie.com.br/investidores). On August 13, 2025, the issuer completed the acquisition of 100% of the Merged Company's shares. The Merged Company's total net profit for the fiscal year 2025 was R$ 274.8 million, considering the pro forma values for the 12-month fiscal year, and R$ 91.5 million, considering the issuer's share of the net profit.

1.4. In relation to the products and services corresponding to the operating segments disclosed in item 1.3, describe:

a. characteristics of the production process:

The Merged Company generates electricity through the operation of the Jari Hydroelectric Power Plant, as described in item 12(a) above.

b. characteristics of the distribution process:

The Merged Company does not operate in the energy distribution chain; therefore, it is not responsible for the distribution of the energy it generates and sells. The distribution of the electricity produced is the responsibility of the distribution companies of the National Interconnected System (SIN), directly connected by the transmission companies, within the operating standards of the sector.

c. characteristics of the operating markets, especially (i) participation in each of the markets; and (ii) competitive conditions in the markets:

The Merged Company participated in the 11th New Energy Auction held in 2010 and the 15th New Energy Auction held in 2012, in which it was sold energy to electricity distribution companies participating in the ACR (Regulated Contracting Environment), for 30 years, starting on January 1, 2015 and January 1, 2017, respectively.

d. any seasonality:

There is no significant impact on electricity sales due to seasonality. The physical guarantee is contracted for the coming years. The Merged Company is part of the Energy Relocation Mechanism (MRE), which plays a fundamental role in guaranteeing the security and stability of the Brazilian electrical system. The MRE was designed to share among its members the financial risks associated with the commercialization of energy by hydroelectric plants dispatched in a centralized and optimized manner by the ONS (National System Operator).

e. main inputs and raw materials, informing (i). description of the relationships maintained with suppliers, including whether they are subject to government control or regulation, indicating the agencies and the respective applicable law: (ii). eventual dependence on a few suppliers: (iii). eventual volatility in their prices.

The Merged Company's main raw material is water resources used in hydroelectric power generation; therefore, there is no volatility related to inputs.

1.5. Identify if there are customers who are responsible for more than 10% of the issuer's total net revenue, informing:

a. total amount of revenues from the customer:

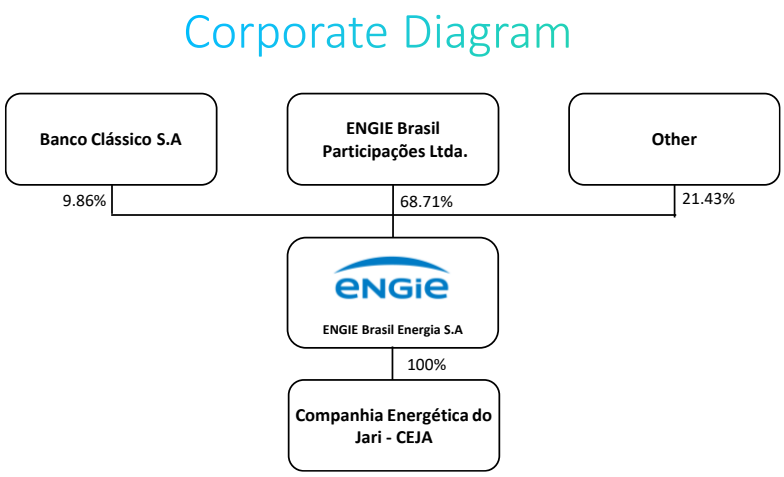
Not applicable. The Merged Company does not have clients representing more than 10% of total revenue.

b. operating segments affected by the revenues from the customer:

Not applicable. The Merged Company does not have clients representing more than 10% of total revenue.

d. Description of the economic group, pursuant to item 6 of the reference form.

The Company is currently the direct holder of 100% (one hundred percent) of the Merged Company's capital stock, pursuant to the chart below:



e. Description of the capital stock, pursuant to item 12.1 of the reference form.

The Company's Capital: The subscribed and paid-in capital stock of ENGIE Brasil Energia S.A is R$ 6,863,706,794.52 (six billion, eight hundred and sixty-three million, seven hundred and six thousand, seven hundred and ninety-four reais and fifty-two cents), fully subscribed and paid in, divided into 1,142,298,836 (one billion, one hundred and forty-two million, two hundred and ninety-eight thousand, eight hundred and thirty-six) shares, all common, nominative, and without par value.

The Merged Company's Capital: The subscribed and paid-in capital stock of Companhia Energética do Jari - CEJA, the company to be merged, is R$ 650,823,746.12 (six hundred and fifty million, eight hundred and twenty-three thousand, seven hundred and forty-six reais and twelve cents), divided into 25,793,746 (twenty-five million, seven hundred and ninety-three thousand, seven hundred and forty-six) shares already subscribed in national currency, all common and without par value, fully held by ENGIE Brasil Energia S.A.

13. Description of the capital and control structure after the transaction, pursuant to item 6 of the reference form.

Once the Merger is effective, (i) the Merged Company will be extinguished; (ii) all of the Merged Company's shares will be extinguished, as provided for in the first paragraph of article 226 of the Corporations Law; and (iii) no shares of the Company will be issued in exchange for the shares of the Merged Company. Thus, the Company's capital structure will remain as presented in items 12.(d) and (e) above.

14. Number, class, series, and type of securities of each company involved in the transaction held by any other companies involved in the transaction, or by persons related to these companies, as defined by the rules dealing with public offerings for the acquisition of shares.

Not applicable, considering that the Merged Company is a closely held corporation.

15. Exposure of any of the companies involved in the transaction, or of persons related to them, as defined by the rules dealing with public offerings for the acquisition of shares, to derivatives referenced on securities issued by the other companies involved in the transaction.

Not applicable, considering that the Merged Company is a closely held corporation.

16. Report covering all transactions carried out in the last 6 (six) months by the persons indicated below with securities issued by the companies involved in the transaction:

a. Companies involved in the transaction:
i. Private purchase transactions: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; and e) other relevant conditions.

Not applicable.

ii. Private sale transactions: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions.

Not applicable.

iii. Purchase transactions in regulated markets: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions.

Not applicable.

iv. Sale transactions in regulated markets: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions.

Not applicable.

b. Parties related to companies involved in the transaction

i. Private purchase transactions: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions.

Not applicable.

ii. Private sale transactions: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions;

Not applicable.

iii. Purchase transactions in regulated markets: a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions;

Not applicable.

iv. Sale transactions in regulated markets; a) the average price; b) number of shares involved; c) security involved; d) percentage in relation to the class and series of the security; e) other relevant conditions;

Not applicable.

17. Document through which the Independent Special Committee submitted its recommendations to the Board of Directors, if the transaction was negotiated pursuant to CVM Guidance Opinion No. 35, of 2008.

Not applicable, see item 5 (e) of the present Attachment I.

ATTACHMENT II – PROTOCOL AND JUSTIFICATION WITH THE VALUATION REPORT OF COMPANHIA ENERGÉTICA DO JARI - CEJA

Below, the Company will make available for review the Protocol and Justification accompanied by the Valuation Report of Companhia Energética do Jari - CEJA.

MERGER PLAN AND JUSTIFICATION INSTRUMENT FOR THE MERGER OF COMPANHIA ENERGÉTICA DO JARI – CEJA INTO ENGIE BRASIL ENERGIA S.A.

(a) **COMPANHIA ENERGÉTICA DO JARI - CEJA**, a private legal entity, concessionaire of the use of public property for the production of electric power as an Independent Power Producer, with headquarters in the city of Florianópolis, State of Santa Catarina, at Rua Paschoal Apóstolo Pítsica, 5,064 – part, Agronômica, ZIP Code 88025-255, registered with the National Registry of Legal Entities (CNPJ/MF) under No. 03.581.989/0001-62 and State Corporate Registry Number (NIRE) 42300069116, herein represented by its legal representatives: Marcelo Brugnaro Schultz, Executive Officer, and Fabricio Schiller Oliveira, Administrative and Financial Officer (hereinafter referred to simply as **"CEJA"** or **"MERGED COMPANY"**);

and,

(b) **ENGIE BRASIL ENERGIA S.A.**, a private legal entity, concessionaire of the use of public property for the production of electric power as an Independent Power Producer, with headquarters in the city of Florianópolis, State of Santa Catarina, at Rua Paschoal Apóstolo Pítsica, 5,064, Agronômica, ZIP Code 88025-255, registered with the National Registry of Legal Entities (CNPJ/MF) under No. 02.474.103/0001-19 and State Corporate Registry Number (NIRE) 42.3.0002438-4, herein represented by its legal representatives: Eduardo Antonio Gori Sattamini, Chief Executive Officer, and Pierre Auguste Gratien Leblanc, Chief Financial and Investor Relations Officer (hereinafter referred to simply as **"ENGIE"** or **"SURVIVING COMPANY"**);

HEREBY ENTER into the present Merger Plan and Justification Instrument, which sets forth the terms and conditions agreed upon regarding the merger of **CEJA** with and into **ENGIE**, pursuant to Articles 224, 225, 226, and 252 of Law No. 6,404 of December 15, 1976 ("Brazilian Corporations Law"), and other applicable legal provisions, as follows:

1. BACKGROUND

1.1 On February 7, 2002, Concession Agreement No. 04/2002 was executed through the National Electric Energy Agency (ANEEL) between the Federal Government and the company Jari Energética S/A for the operation of the Santo Antônio do Jari Hydropower Plant, located on the Jari River between the states of Amapá and Pará. The concession was originally granted by Decree No. 95,518 of December 18, 1987, published in the Official Gazette on December 21, 1987. Subsequently, the Concession underwent successive expansions of installed capacity, formalized through Contractual Amendments No. 01, 02, and 03, executed on December 30, 2008, June 16, 2011, and September 28, 2011, respectively, with the final installed capacity set at 393.95 MW, as ratified by ANEEL Dispatch No. 3,347 of September 29, 2017. The 5th Amendment, executed on January 28, 2020, formalized the transfer of the concession title to Companhia Energética do Jari – CEJA ("**CEJA**"), while the 6th Amendment, executed on June 15, 2022, established a 301-day extension to the concession term—which had previously been extended until December 31, 2044, via the 4th Amendment dated January 23, 2012—thereby establishing the new expiration date as October 18, 2045.

1.2 Subsequently, the SURVIVING COMPANY acquired corporate control of Companhia Energética do Jari – CEJA ("**CEJA**"), which was previously held by EDP Energias do Brasil S.A. ("**EDP**") and China Three Gorges Brasil Energia S.A. ("**CTG**"), as disclosed in the Material Fact dated August 13, 2025. This Material Fact informed the market of the acquisition of all shares issued by **CEJA**, pursuant to the terms of the Share Purchase Agreement and Other Covenants executed on March 21, 2025, with the due approval of ANEEL via Dispatch No. 1,463 of May 15, 2025, published in the Official Gazette on May 19, 2025.

1.3 ENGIE BRASIL ENERGIA S.A. is currently the sole shareholder of **CEJA**, holding 100% (one hundred percent) of its total capital stock.

1.4 In line with **ENGIE's** strategic guidelines for administrative and financial simplification and rationalization, **ENGIE** intends to merge **CEJA** into itself. As a result of this merger, **CEJA** shall dissolve, and **ENGIE** shall succeed to all of its rights and obligations, including its status as the holder of Concession Agreement No. 04/2002.

2. JUSTIFICATION, OBJECTIVES, AND CORPORATE INTEREST IN THE TRANSACTION

2.1 **CEJA** is a closely held company that holds the concession for the Santo Antônio do Jari Hydropower Plant, and **ENGIE** is a publicly held company whose shares are traded on B3 S.A. – Brasil, Bolsa, Balcão and listed on the Novo Mercado segment.

2.2 **ENGIE** holds 100% (one hundred percent) of the shares representing the capital stock of **CEJA**.

2.3 Whereas **ENGIE** already controls and operates the plant (through an Operation and Maintenance Agreement executed therewith) and manages **CEJA**, the proposed merger shall not affect the operations of the Santo Antônio do Jari Hydropower Plant in any respect, nor shall it impact its rights and obligations under the Concession Agreement.

2.4 Maintaining multiple companies belonging to the same economic group with the same purpose but separate corporate structures duplicate administrative and operational costs.

2.5 The Management of both companies believes that simplifying the group's structure through this corporate and asset restructuring shall reduce the current organizational footprint. This shall lower costs, streamline and optimize financial and investment management, increase shareholder value, and facilitate the unification, standardization, and rationalization of the general business administration of the involved companies. Furthermore, it is noted that the market increasingly demands higher standards of corporate governance, where corporate structures must be transparent and less complex to allow clear visibility into individual business performance. Another major driver for the merger is the continuous development of Brazilian environmental legislation, which favors the centralized management of corporate social and environmental responsibility guidelines and actions.

2.6 In addition, the proposed merger shall not result in any disadvantage to the current shareholders of **CEJA** and **ENGIE**, and management actions shall strictly abide

by the principle of fairness and set forth in OECD (Organization for Economic Co-operation and Development) guidelines.

2.7 Therefore, the merger described in this instrument is fully justified from an economic, financial, and operational standpoint and shall benefit both companies, their shareholders, and customers in general. It enables the realization of synergies and the optimization of human and material resources, thereby providing greater agility to operational and administrative activities, enhanced financial capacity, broader options for potential fund-raising, and reduced operational costs—ultimately increasing profitability and investment capacity.

2.8 Likewise, this transaction shall produce no anti-competitive effects and shall not impact the power generation market, as it constitutes a mere corporate restructuring within the same economic group. As stated above, **ENGIE** already conducts the entire process of control, management and administration of **CEJA**.

2.9 It is worth emphasizing that the Clause Thirteen of Concession Agreement No. 004/2002 provides for the possibility of transferring the concession and corporate control of the Concessionaire, subject to prior approval from ANEEL, to any company that demonstrates technical, economic, and financial qualifications, as well as legal and tax compliance, provided that such company commits to executing the agreement in accordance with its clauses and current legal and regulatory provisions.

2.10 **ENGIE** meets all the necessary requirements for the merger and the intended transfer of the concession, regarding both its legal and tax standing, as well as its financial soundness and technical capacity.

2.11 As a result of the merger and pursuant to Article 227 of Law No. 6,404/1976, **ENGIE** shall succeed **CEJA** in all of its rights and obligations relating to the merged equity, which shall be duly reported in the Valuation Report prepared by the specialized firm appointed under this instrument.

3. CAPITAL STOCK OF THE SURVIVING AND MERGED COMPANIES

3.1 Capital of **ENGIE**: The subscribed and paid-in capital stock of **ENGIE** is R$ 6,863,706,794.52 (six billion, eight hundred sixty-three million, seven hundred six thousand, seven hundred ninety-four reais and fifty-two cents), fully subscribed and paid-in, divided into 1,142,298,836 (one billion, one hundred forty-two million, two hundred ninety-eight thousand, eight hundred thirty-six) shares, all of which are common, book-entry shares with no par value.

3.2 Capital of **CEJA**: The subscribed and paid-in capital stock of **CEJA**, the company to be merged, is R$ 650,823,746.12 (six hundred fifty million, eight hundred twenty-three thousand, seven hundred forty-six reais and twelve cents), divided into 25,793,746 (twenty-five million, seven hundred ninety-three thousand, seven hundred forty-six) shares, all of which are registered common shares with no par value, distributed as follows:

Shareholders	Total Shares	Perc.
ENGIE BRASIL ENERGIA S.A.	25,793,746	100%
Total	25,793,746	100%

4. SHARES AND MERGING COMPANIES

4.1 **CEJA**'s net assets shall vest in **ENGIE** at their respective book value. This method is justified because the equity already belongs entirely to **ENGIE**, represented in its assets ("Investment") by the shares of **CEJA**'s capital stock.

4.2 Upon the cancellation of all shares issued by **CEJA** owned by **ENGIE** as a result of the merger transaction, their value on **ENGIE**'s books shall be replaced by **CEJA**'s net assets, without any change to their recognized accounting value.

4.3 The net assets of **CEJA** to be transferred to **ENGIE** shall be evaluated by a specialized firm, pursuant to Article 8 of Law No. 6,404/1976 and Item 5 below. Such firm shall issue a Valuation Report at book value based on **CEJA**'s balance sheet prepared as of February 28, 2026.

4.4 Any equity variations occurring between February 28, 2026, and the date the merger of **CEJA** into **ENGIE** becomes effective shall be recognized by each respective company, and the financial impact of all operations after the transaction date shall be absorbed by **ENGIE**.

4.5 Because the shares representing the capital stock of **CEJA** are wholly owned by **ENGIE**, the merger of **CEJA** shall not result in an increase in the capital stock of the **SURVIVING COMPANY.**

4.5.1 The Merger shall not result in any change to **ENGIE**'s equity, given that **CEJA**'s net assets are already fully reflected in **ENGIE**'s equity through the application of the equity method of accounting, pursuant to Articles 248 et seq. of the Brazilian Corporations Law and complementary regulations.

4.6 In view of the foregoing, **CEJA** and **ENGIE** shall hold Extraordinary General Meetings to formalize the provisions of this instrument, pursuant to Article 227 of Law No. 6,404/1976. **ENGIE** shall be responsible for filing the merger documents with the competent commercial registries and subsequently publishing them.

5. APPOINTMENT OF THE VALUATION FIRM

5.1 For the purpose of verifying and valuating **CEJA**'s net assets, the signatories of this instrument agree to appoint a renowned independent valuation firm. This appointment shall be submitted for approval at the Extraordinary General Meetings of **CEJA** and **ENGIE** that vote on this instrument. It is explicitly noted that the appointed firm must not have any conflict or commonality of interest with the Parties, their shareholders, or partners.

5.2 The valuation firm will prepare the Valuation Report, which will be made available to the shareholders of both Parties as set forth in the call notice for the Extraordinary General Meeting scheduled to vote on the merger, for their review and deliberation.

6. ADDITIONAL MERGER TERMS AND CONDITIONS

6.1 Extraordinary General Meetings of **CEJA** and **ENGIE** shall convene to review and vote on the merger transaction.

6.2 Upon the merger taking effect, **ENGIE** shall, by way of succession, assume all assets, rights, and obligations of **CEJA**, including supply agreements for goods and services, partnerships, real estate properties, lawsuits, claims, and any other legal matters.

6.3 **ENGIE** agrees and submits, without reservation, with and to all conditions and clauses of Concession Agreement No. 04/2002 and to the legal and regulatory provisions in force on this date applicable to public property concessions for power generation.

6.4 The transfer of assets, rights, and obligations relating to power generation activities shall also comply with specific acts issued by the Granting Authority, pursuant to applicable law.

6.5 This instrument, along with any other information or documents used in planning, evaluating, supporting, and executing the merger transaction, shall be made available to all shareholders of the Parties from the publication date of the transaction terms. These shall be available at **ENGIE**'s headquarters located in the city of Florianópolis, State of Santa Catarina, at Rua Paschoal Apóstolo Pítsica, No. 5,064, Agronômica, from 9:00 a.m. to 6:00 p.m., Monday through Friday.

6.6 Once the merger transaction is approved by **ENGIE**'s shareholders, **ENGIE**'s Management shall be responsible for filing and publishing all corporate acts related to the merger.

6.7 Any matters not expressly governed by the present instrument shall be governed by the applicable legal provisions.

6.8 The Parties and their respective Managements elect the Courts of the Judicial District of Florianópolis, Capital of the State of Santa Catarina, to resolve any disputes or questions arising from this instrument.

The Parties recognize that electronic signatures—whether or not using a digital certificate issued under the ICP-Brasil standard—are valid, fully effective, and carry the same legal weight as handwritten signatures, being considered original signatures for all purposes of this instrument, pursuant to Article 10, Paragraphs 1 and 2 of Provisional Measure No. 2,200-2/2001 and applicable law. The signatories declare that they are the legitimate representatives of the Parties and possess the necessary powers to execute this instrument, which, along with its attachments and integral documents, is executed electronically via the Certisign platform. The Parties accept that the log issued by such platform constitutes conclusive evidence of the authenticity of their signatures and meets all requirements for authenticity, integrity, reliability, and availability.

IN WITNESS WHEREOF, the Parties caused the present instrument to be electronically executed, together with the 2 (two) undersigned witnesses.

Florianópolis, June 23, 2026.

COMPANHIA ENERGÉTICA DO JARI

_____	_____
Marcelo Brugnaro Schultz	**Fabricio Schiller Oliveira**
Executive Officer	Administrative and Financial Officer

ENGIE BRASIL ENERGIA S.A.

_____	_____
Eduardo Antonio Gori Sattamini	**Pierre Auguste Gratien Leblanc**
Chief Executive Officer	Chief Financial and Investor Relations Officer

Witnesses:

_____	_____
Cristina Riggenbach	Lara Nunes de Alencar
CPF nº 014.330.899-80	CPF nº 090.736.259-12



Berkan
CONSULTORIA & AUDITORIA

ENGIE

Valuation Report

Valuation report of the book value of shareholders' equity determined by means of accounting records of **Companhia Energética do Jari—CEJA** as of **February 28, 2026**.

Berkan
CONSULTORIA & AUDITORIA

Valuation report of shareholders' equity determined by means of the accounting records

To the Shareholders and Administrators of
Engie Brasil Energia S.A.
Florianópolis – SC

Information on the audit firm

1. BERKAN Auditores Independentes S.S., a firm established in the address Blumenau, Santa Catarina, headquartered at Rua Joinville, 308, 2º andar, sala 202, registered with CNPJ [EIN] under No. 21.449.300/0001-22 and with the Regional Accounting Council of the state of Santa Catarina under No. SC009075/O-7, represented herein by its partner, Mr. Bradlei Ricardo Moretti, an accountant registered with the CPF [SSN] 797.311.479-34 and with the Regional Accounting Council under No. SC023618/O-6, resident and domiciled in Blumenau/SC, with an office at the same address, was appointed by the management of Companhia Energética do Jari - CEJA ("Company") to carry out the valuation of the Company's accounting shareholders' equity as of February 28, 2026, based on its accounting records and in accordance with accounting practices adopted in Brazil, presenting below the results of its work.

Objective of the valuation

2. This report aims to determine the value of the accounting shareholders' equity of Companhia Energética do Jari – CEJA, based on its balance sheet position as of February 28, 2026, for the purpose of supporting its incorporation by its shareholder, ENGIE Brasil Energia S.A., in compliance with applicable corporate legislation and accounting practices adopted in Brazil.

Responsibility of management for the financial information

3. The Management of Companhia Energética do Jari - CEJA is responsible for bookkeeping and preparing financial information according to the accounting practices adopted in Brazil, as well as for the relevant internal controls that it deemed necessary for enabling the preparation of such financial information free from material misstatement, whether caused by fraud or error. The summary of the significant accounting practices adopted by the Company is described in Annex II to this report.

Scope of work and responsibility of independent auditors

4. Our responsibility consists of expressing a conclusion regarding the value of the accounting shareholders' equity of Companhia Energética do Jari – CEJA, as of February 28, 2026, based on the work performed in accordance with Technical Communiqué CTG 2002, approved by the Federal Accounting Council. Our work included the examination of the balance sheet prepared on the aforementioned date, in accordance with Brazilian standards on auditing, which require the fulfillment of ethical requirements by the auditor, as well as the planning and execution of the work with the goal of obtaining reasonable assurance that the accounting equity subject to this report is free from material misstatement.

5. The issuance of a valuation report on accounting shareholders' equity requires the application of selected procedures to obtain appropriate and sufficient evidence regarding the recorded accounting balances. The procedures applied depended on our professional judgment, including the assessment of the risks of material

misstatement in accounting shareholders' equity, whether caused by fraud or error. In this risk assessment, we considered the internal controls relevant to the preparation of the balance sheet of Companhia Energética do Jari - CEJA, to define audit procedures appropriate to the circumstances, and not for the purpose of expressing an opinion on the effectiveness of those internal controls. Our work also included evaluating the adequacy of the accounting practices adopted and the reasonableness of the accounting estimates made by management. We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

6. Based on the work performed, we conclude that the amount of R$ 1,119,171,679.94 (one billion, one hundred nineteen million, one hundred seventy-one thousand, six hundred seventy-nine reais and ninety-four centavos), as per the Balance Sheet as of February 28, 2026, recorded in the accounting books and presented, rounded to thousands of reais, in Annex I, represents, in all material respects, the accounting net equity of Companhia Energética do Jari - CEJA, valued in accordance with accounting practices adopted in Brazil.

Blumenau, April 22, 2026

BERKAN Auditores Independentes S.S.
CRC SC 009075/O-7

_____

Bradlei Ricardo Moretti
Partner
Accountant CRC SC 023618/O-6

Berkan
CONSULTORIA & AUDITORIA

ANNEX I - Balance sheet

COMPANHIA ENERGÉTICA DO JARI - CEJA
CNPJ No. 03.581.989/0001-62 | NIRE 35 300 175 620
BALANCE SHEETS PREPARED AS OF FEBRUARY 28, 2026
(In thousands of reais)

ASSETS		LIABILITIES AND SHAREHOLDERS' EQUITY	
	02.28.2026		**02.28.2026**
CURRENT ASSETS		**CURRENT LIABILITIES**	
Cash and cash equivalents	229,629	Suppliers	117,918
Trade accounts receivable	48,345	Debt instruments	55,907
Income tax and social contribution credit	17,586	Dividends and interest on equity	113,840
Risk premium to be appropriated - renegotiation of hydrological risk	2,293	Concessions payable (Use of Public Asset)	3,016
Other current assets	7,783	Income tax and social contribution	2,571
	305,636	Other current liabilities	8,725
			301,977
NON-CURRENT ASSETS		**NON-CURRENT LIABILITIES**	
Long-term assets		Debt instruments	235,006
Restricted deposits	20,381	Concessions payable (Use of public property)	31,563
Risk premium to be appropriated - renegotiation of hydrological risk	4,779	Provision for contingencies	762
Other non-current assets	1,412	Deferred income tax and social contribution	585
	26,572	Other non-current liabilities	840
			268,756
		SHAREHOLDERS' EQUITY	
		Capital stock	650,824
Property, plant and equipment	**965,986**	Profit reserves	450,875
Intangible assets	**391,711**	Net income for the period	17,473
	1,384,269		**1,119,172**
TOTAL	**1,689,905**	**TOTAL**	**1,689,905**

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Annex II – Significant accounting policies

NOTE 1. OPERATIONS

Companhia Energética do Jari - CEJA ("CEJA" or "Company"), headquartered in the municipality of Florianópolis, state of Santa Catarina (SC), was established on August 28, 2004, with an indefinite duration. The Company is engaged in the implementation and exploitation of the hydroelectric potential of the Santo Antônio do Jari Hydroelectric Plant and the trading of the electric energy generated by such plant, as well as the performance of any other service that may be, in whole or in part, related to its corporate purpose.

The Company holds authorization to operate the Santo Antônio do Jari Hydroelectric Plant ("Plant"), which is located on the Jari River, between the municipalities of Almeirim, in the state of Pará (PA), and Laranjal do Jari, in the state of Amapá (AP). The plant has an installed capacity of 393 MW and a firm capacity of 211 MW on average. On September 17, 2014, Aneel authorized the start-up date of the Plant.

The Company has no employees and its administrators have waived the right to receive any remuneration. The management of the Company is conducted by the parent company, ENGIE Brasil Energia S.A. ("ENGIE Brasil Energia" or "EBE"), with which it has a service agreement.

NOTE 2. PRESENTATION OF FINANCIAL STATEMENTS

The financial statements were prepared and are being presented on a going concern basis and in conformity with accounting practices adopted in Brazil (BR GAAP), using historical cost as the value base, unless otherwise indicated, and the Brazilian real as the functional currency.

These financial statements specific to the financial statements, and only them, are being evidenced, and correspond to the information used by its Management.

a) Going concern

Management has concluded that there are no material uncertainties that cast doubt on the Company's ability to continue as a going concern.

No events or conditions were identified that, individually or collectively, could raise significant doubts about the ability to continue as a going concern.

The main grounds for judgment used for such a conclusion are: (i) main activities resulting from long-term authorization; (ii) significant shareholders' equity; and (iii) strong operational cash generation, including financial capacity to settle commitments made with financial institutions. Thus, according to Technical Pronouncement CPC 26 (R1) – Presentation of Financial Statements, these financial statements were prepared based on the assumption of going concern.

NOTE 3. DESCRIPTION OF SIGNIFICANT ACCOUNTING PRACTICES

a) Financial instruments

a.1) Cash and cash equivalents

Consist of cash on hand, demand bank deposits, and financial investments with immediate liquidity and no significant risk of change in value. Such financial investments are maintained for the purpose of meeting short-term commitments and are measured at fair value on the date of the Financial Statement. The changes to fair values are recorded in the result when obtained.

a.2) Trade receivables

They are recognized when the receipt of the consideration amount is unconditional, that is, if only the passage of time is necessary for its occurrence. They are initially recorded at the fair value of the consideration to be received and subsequently measured at amortized cost.

a.3) Restricted deposits

These are kept to meet legal and contractual requirements. They are initially recorded at the deposited amount and subsequently at amortized cost.

a.5) Debt instruments

The financing is initially recognized at fair value, net of incurred costs in fundings and later measured at the amortized cost using the effective interest rate method.

a.6) Concessions payable (Use of Public Asset - UBP)

They correspond to the contractual financial obligations of payments for the onerous grant of hydroelectric power plants. They were initially recorded at the present value of the instalments payable throughout the concession period and subsequently at the amortised cost based on the interest rate used for the present value calculation.

b) Property, plant and equipment

The assets that comprise the property, plant and equipment are recorded at acquisition or construction cost. The costs of property, plant and equipment are deducted from accumulated depreciation and provisions for asset impairment, when applicable. The components of certain assets that are regularly replaced during the economic usable life of the asset are recognized as separate assets and then depreciated for the expected period for the substitution thereof. The costs incurred with small regular maintenance work and also routine work are accounted for in the result, when indeed incurred.

The depreciation of assets in full operation is calculated using the straight-line method based on the annual rates established by Aneel, which are practiced by Brazilian electric sector companies and represent the estimated useful life of the assets. The residual value and useful life of the assets and the depreciation methods are reviewed upon the closing of each year, and adjusted respectively, when appropriate.

c) Assessment of the recovery value of property, plant and equipment – Impairment

The Company appraises the assets that make up the property, plant and equipment items and also the intangible assets at least annually, in order to identify evidences that could lead to losses of non-recoverable sums from the respective cash generating units or also when events or significant change suggest that their book values may not be recoverable.

If it is identified that the carrying amount of the asset exceeds its recoverable amount, this provision for impairment is recognized in the income (loss) for the year.

The recoverable value of an asset is the larger value between its current value as in use and the fair sale value, net of necessary costs so that the sale may be materialized. The value as in use corresponds to the discounted cash flows – before tax – generated by the use of the asset during its useful life.

d) Intangible assets

They are recorded at acquisition cost or at the fair value of the intangibles acquired in a business combination.

Furthermore, the Company recognized an intangible asset arising from the right to extend the concession, as a result of adhering to the renegotiation of hydrological risk to compensate the Company for costs incurred in the past, as provided for in Laws 14052/2020, 14182/2021, and authorization resolution 16467/2025, at fair value, which is usually equivalent to the amount defined and made available by Aneel. This right was recognized when the right became virtually certain, as a contra entry to the item “Right to concession extension.”

Intangible assets with defined life are amortized by the straight-line method, based on commercial or concession contracts.

e) Distribution of dividends

Dividends are recognized as liabilities at the following times: (i) minimum mandatory dividends – at year end; (ii) interim and intermediate dividends – upon their approval by the Executive Management; and (iii) additional dividends proposed at the end of the fiscal year – upon approval by the Annual General Meeting (AGM).

f) Related party transactions

The transactions for the purchase and sale of energy, the provision of services, and the issuance and purchase of financial instruments are carried out under conditions and terms agreed between the parties and recorded in accordance with the contracted terms, which are updated by the charges established in the contracts.

g) Other current and non-current assets and liabilities

The other assets are recorded at the cost of acquisition. The other obligations are recorded at the known or calculable values with the addition, when applicable, of the corresponding interest and monetary readjustments as incurred.

h) Accounting for income from sales of energy

Revenue is measured based on the consideration priced in the contract with the customer, at the fair value of the consideration received or receivable, net of the taxes levied on it.

Revenue is recognized according to the contracts signed, whose performance obligation is met monthly, given that the customer simultaneously receives and consumes the benefits provided by the Company; consequently, the amount of consideration reflects the fair value to be received when the energy is effectively delivered to the customer.

i) Deferred income tax and social contribution

They are separated in the balance sheet and in the statement of income between current and deferred taxes.

i.1) Income tax and social contribution – current

They are individually calculated according to the tax bases and rates in force on the date of the presentation of the Financial Statements and are presented on a net basis in the balance sheet when the taxes correspond to the same tax entities and will be settled for the net amount.

The tax benefit of income tax deduction for projects built in incentive regions is recognized as a reduction of income tax expense and transferred from the “Retained Earnings” account to the “Tax Incentive Reserve” in shareholders’ equity.

i.2) Income tax and social contribution – deferred

They are calculated by applying the effective rates expected for the fiscal years in which the temporary differences - differences between the carrying amount of assets and liabilities and their tax base - are expected to be realized or settled, or to offset tax losses and negative social contribution bases, when applicable. These deferred taxes are fully presented in the "non-current" group, on a net basis, regardless of the expectation of realization or the enforceability of the amounts that give rise to them.

j) Application of judgments and critical accounting practices

To create quarterly information is necessary the Management of the Company make estimates for the recording of certain transactions affecting their assets and liabilities, income and expenses, and the disclosure of information in the financial statements. To make these estimates, the Management uses the best Information as available on the date on which the financial statements were prepared, and also the experience of past and/or current events, also taking into account the assumptions regarding future events.

Therefore, the financial statements include estimates mainly related to (i) the definition of useful life of property, plant and equipment and intangible assets; (ii) the impairment test of long-term assets; (iii) the discount rate applied to concessions payable (UBP) and (iv) provisions for tax, civil and labor risks.

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ATTACHMENT III – MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS

Below, the Company will make available for review the minutes of the Board of Directors' meeting, held on June 3, 2026, in which the merger of Companhia Energética do Jari - CEJA by the Company was approved.

CNPJ 02.474.103/0001-19 – NIRE 4230002438-4
A Publicly Listed Company - CVM Registration No. 1732-9

MINUTES OF THE TWO HUNDRED AND NINETY-FIFTH MEETING OF THE BOARD OF DIRECTORS OF ENGIE BRASIL ENERGIA S.A.

On June 3, 2026, at 9:00 a.m., the effective members of the Board of Directors of the Company met in person both at the headquarters of the controlling shareholder, ENGIE Brasil Participações Ltda., as well as at the Company's headquarters, and via the Teams platform, pursuant to Paragraph 2 of Article 18 of the Corporate Bylaws of the Company ("Company") as follows: Maurício Stolle Bähr, Karin Koogan Breitman, Paulo Mauricio Mantuano de Lima, Carlos Alberto Vieira, Sophie Brigitte Sylviane Angrand Quarré De Verneuil, and Gil de Methodio Maranhão Neto. In the light of the absence of Director Paulo Jorge Tavares Almirante, the participation of his alternate, Ms. Sylvie Marie Vicente ep. Credot, attended in his stead. Although sitting Director Manoel Eduardo Lima Lopes was unable to attend the meeting, he submitted his vote in advance, casting it in favor of approving all items on the agenda. In addition to the foregoing, also participating were the alternate Directors Eduardo Antonio Gori Sattamini, Antonio Alberto Gouvêa Vieira, Maria Cláudia Guimarães, Gustavo Henrique Labanca Novo, Márcio Daian Neves, and Marcos Roberto Castanheira. Mr. The Meeting was chaired by Maurício Stolle Bähr and, as secretary, Lara Nunes de Alencar. Agenda as set forth in the convening notice CA-007/2026, dated May 29, 2026, as follows: 1 – Matters for Resolution: **Item 1.1** – To approve the execution, by the Company, of the Protocol and Justification of Merger of Companhia Energética do Jari – CEJA; and **Item 1.2** – To approve the Management Proposal and the calling of an Extraordinary General Shareholders' Meeting to vote on the Merger of CEJA. **RESOLUTIONS**: Initially, the President thanked the presence of all and opening the work of the day, placed the items on the Agenda of the Day in discussion and voting. Following clarifications on the items, the Directors decided as follows: 1 – Matters for Resolution: **Item 1.1** – Approve Merger Protocol and Justification Instrument of Companhia Energética Do Jari - CEJA, a private legal entity, enrolled in the corporate tax register (CNPJ) under number 03.581.989/0001-62 and NIRE number 42300069116, with headquarters in the city of Florianópolis, state of Santa Catarina, at Rua Paschoal Apóstolo Pítsica, part, Agronômica, CEP 88025-255, ("Merged Company"), which establishes the terms and general conditions of the Merger, its justifications and the evaluation criteria of the net equity of the entity ("Protocol and Justification") and all acts eventually already practiced by the Company; **Item 1.2** – To approve the calling of an Extraordinary General Shareholders' Meeting, to be held on July 31, 2026, in an exclusively digital format, as well as the underlying Management Proposal. The agenda for the meeting will consist of the resolution or ratification, as applicable, of the following matters: (i) Approval of the Protocol and Justification of Merger of the Merged Company (Companhia Energética do Jari – CEJA) into the Company, executed between the management of the corporations involved; (ii) Ratification of the appointment and engagement of the specialized firm BERKAN Auditores Independentes S.S., located in the city of Blumenau, State of Santa Catarina, at Rua Joinville, No. 308, 2nd floor, room 202, enrolled in the CNPJ under No. 21.449.300/0001-22 and registered with the Regional Accounting Council of the State of Santa Catarina under No. SC009075/O-7 ("Appraiser"), tasked with determining the book value of the Merged Company's net equity pursuant to Art. 227 of Law No. 6,404/76; (iii) Approval of the Net Equity Valuation Report (Book Value) of the Merged Company, prepared by the Appraiser in strict compliance with applicable accounting and statutory standards, criteria, and practices ("Valuation Report"); (iv) Approval of the full merger of the Merged Company into the Company under the terms of the Protocol and Justification of Merger, without any increase in the

Company's capital stock or changes to its Bylaws; and (v) To authorize the management of the Company to practice all the acts necessary for the effecting and implementation of the resolutions approved pursuant to the current legislation. It is hereby placed on record that the Merger will not result in an increase in the Company's capital stock and, consequently, there will be no issuance of new shares or any share replacement ratio, given the Company's full ownership of the Merged Company's capital. Finally, it is also agreed that the Merger will result in the extinguishment of the Merged Company and the consequent transfer of its entire net equity to the Company. **CLOSING**: The floor being put to the directors present and with no further manifestation additional to the discussions in relation to the matters on the Agenda of the Day, the time and themes deliberated at this meeting being monitored by myself, the secretary, pursuant to the Time and Themes Monitoring Report, document for which shall be filed at the headquarters of the Company, the President declared the work of the meeting concluded, requesting that these minutes be drafted by myself as secretary and that after having been read and found in conformity, signed by the members of the Board of Directors present, including the President and by myself as secretary through the digital signature platform.

Rio de Janeiro/RJ, June 03, 2026.

Maurício Stolle Bähr
Chairman of the Board and Meeting

Lara Nunes de Alencar
Secretary

Sylvie Marie Vicente ep. Credot
Alternate Director

Paulo Mauricio Mantuano de Lima
Director

Karin Koogan Breitman
Director

Manoel Eduardo Lima Lopes
Director

Gil de Methodio Maranhão Neto
Director

Sophie Brigitte S. A. Quarré De Verneuil
Director

Carlos Alberto Vieira
Director

ATTACHMENT IV – MINUTES OF THE MEETING OF THE FISCAL COUNCIL

Below, the Company will make available for review the minutes of the Fiscal Council's meeting, held on June 2nd an 3rd, 2026, in which a favorable opinion was issued for the merger of Companhia da Companhia Energética do Jari - CEJA by the Company.

MINUTES OF THE ONE HUNDRED AND THIRTEENTH MEETING OF THE FISCAL COUNCIL OF ENGIE Brasil Energia S.A., held June 2nd and 3rd, 2026

On the 2nd (second) and 3rd (third) days of June of the year two thousand and twenty-six, beginning at 3:30 p.m. and concluding at 4:30 p.m. on both days, the effective members of the Fiscal Council of ENGIE Brasil Energia S.A. met via the Teams platform: Carla Carvalho de Carvalho, Marcelo Cardoso Malta, and Anderson Paiva Martins, with the following Agenda of the Day: 1 - Merger by the Company of Companhia Energética do Jari ("CEJA"); and 2 – General Matters. Also in attendance as invitees were alternate members of the Fiscal Council Paulo de Resende Salgado, Manoel Eduardo Bouzan de Almeida, and Alexandre Holanda Barbosa. The meeting was chaired by Council Member Carla Carvalho de Carvalho, and André Budal Arins Resendes served as secretary. Declaring the meeting open, the Chair thanked those in attendance and moved to the first item on the agenda: 1 – Merger of Companhia Energética do Jari – ("CEJA") into the Company: At the request of the members of the Fiscal Council, Mrs. Romary dos Anjos Silva, manager of the Accounting Management Organizational Unit, provided clarifications on the matter prior to the meeting. Mr. Marcelo Leite presented and provided clarifications on the proposed merger of CEJA, emphasizing the following points: (i) operational efficiency; (ii) cash management; (iii) goodwill; and (iv) the Company's financial robustness. After taking cognizance of the Protocol and Justification executed between the Company and CEJA, the Book Value Net Equity Valuation Report prepared on April 22, 2026, by BERKAN Auditores Independentes S.S, and ANEEL Authorizing Resolution No. 16,331, and following a detailed examination of the matter, Chair Carla Carvalho de Carvalho informed everyone of the need to suspend the resolving on the matter until the Board of Directors concluded its evaluation of the topic at a meeting scheduled for June 03, 2026. Reopening the meeting on June 03, 2026, at 3:30 p.m., the Fiscal Council Chair reported on the minutes of the 275th Meeting of the Board of Directors of the Company, which approved the execution, by the Company, of the Instrument of Protocol and Justification of Merger of Companhia Energética do Jari – CEJA, as well as the Management Proposal and the convening of the Company's Extraordinary General Meeting to approve the Merger of CEJA, without any changes relative to the versions examined by the members of this Fiscal Council. The members subsequently expressed a favorable opinion regarding forwarding these documents for appreciation and resolution at the General Shareholders' Meeting of the Company concerning the dissolution operation of CEJA, with the merger of the portion corresponding to 100% of CEJA's equity into the Company, issuing an Opinion document, which is integrated into these minutes as Annex I; and 2 – General Matters: There were no matters to address. **Conclusion**: The floor having been made available, no statements were forthcoming, which led the Chair to declare the work of this meeting concluded, thanking everyone for their participation and for the informative clarifications provided regarding the questions raised. The Chair requested the drafting of these minutes by myself as secretary, which, having been read and found in order, were approved and shall be signed by the effective members of the Fiscal Council named below, and by myself, the secretary, through the medium of the CertiSign platform. All files with the presentations rendered shall be maintained at the Company as attachments to these minutes.

Florianópolis/SC, June 2 and 3, 2026.

Carla Carvalho de Carvalho
Council Chair and Member

Marcelo Cardoso Malta
Council Member

Anderson Paiva Martins
Council Member

André Budal Arins Resendes
Secretary

ENGIE Brasil Energia S.A.
CNPJ 02.474.103/0001-19 – NIRE 4230002438-4
A Publicly Listed Company - CVM Registration No. 1732-9

OPINION OF THE FISCAL COUNCIL

The undersigned effective members of the Fiscal Council of ENGIE Brasil Energia S.A., Carla Carvalho de Carvalho, Marcelo Cardoso Malta, and Anderson Paiva Martins, in the exercise of their legal duties and responsibilities, at a meeting held on June 3, 2026, proceeded with the examination of the following documents: (a) Protocol of Merger and Justification relating to the dissolution operation of Companhia Energética do Jari ("CEJA"), with the merger of the portion corresponding to 100% of CEJA's equity into the Company; (b) Valuation Report of the Equity of CEJA, prepared by BERKAN Auditores Independentes S.S on April 22, 2026; (c) ANEEL Authorizing Resolution No. 16,331; (d) minutes of the 275th Meeting of the Board of Directors of the Company, held on June 03, 2026, which unanimously approved the merger of CEJA by the Company, which documents are integrated into this opinion as an Annex.

Following the evaluation of the referenced documents, and in alignment with the provisions of Article 163 of Law 6,404/76, the members of the Fiscal Council expressed a favorable opinion on forwarding these documents for appreciation and resolution at the General Shareholders' Meeting of the Company concerning the dissolution operation of CEJA, with the merger of the portion corresponding to 100% of CEJA's equity into the Company.

Florianópolis/SC, June 3, 2026.

Carla Carvalho de Carvalho
Council Chair and Member

Marcelo Cardoso Malta
Council Member

Anderson Paiva Martins
Council Member

ATTACHMENT V – VALUATOR INFORMATION (ATTACHMENT L OF CVM RESOLUTION NO. 81/22)

Below, the Company will make available for review the information provided for in Attachment L of CVM Resolution No. 81/22, pursuant to article 25.

1. **List the valuators recommended by management.**

BERKAN Auditores Independentes S.S., a company established in the city of Blumenau, State of Santa Catarina, at Rua Joinville, No. 308, 2nd floor, room 202, enrolled in the Corporate tax register (CNPJ) under number 21.449.300/0001-22 and registered with the Regional Accounting Council of the State of Santa Catarina under No. SC009075/O-7 ("Valuator").

2. **Describe the recommended valuators' credentials.**

The Valuator was selected for the work described herein considering the extensive and well-known experience the specialized firm has in preparing reports and valuations of this nature.

3. **Provide copies of the recommended valuators' work and compensation proposals.**

See attached proposal (Attachment VI).

4. **Describe any relevant information from the past 3 (three) years involving the recommended valuators and the Company's related parties, as defined by the accounting standards concerned with this matter.**

Not applicable, as there has been no relevant relationship between the Valuator and parties related to the Company in the last three years.

ATTACHMENT VI – VALUATOR'S WORK AND COMPENSATION PROPOSAL

Below, the Company will make available for review the work and compensation proposal from the valuator, BERKAN Auditores Independentes S.S.



Berkan
CONSULTORIA & AUDITORIA

Laudo de Avaliação Contábil

ENGIE

Proposta Técnica e Comercial

PROPOSTA BK 146/2025

Blumenau (SC), 06 de novembro de 2025.

ENGIE BRASIL ENERGIA S.A.
Florianópolis – SC

Agradecemos pela oportunidade de apresentar nossa proposta para os serviços de **Laudo de Avaliação Contábil** para a **Engie Brasil Energia S.A..** Estamos confiantes em nossa capacidade de atender plenamente às necessidades da Companhia.

Nossa equipe, respaldada por vasta experiência em projetos semelhantes e assessoria a diversas companhias, está apta para fornecer os recursos e a expertise necessários para executar este trabalho com eficácia, oferecendo insights valiosos e assegurando a qualidade do projeto.

Estamos à disposição para fornecer qualquer informação adicional necessária e esclarecer quaisquer dúvidas relacionadas à nossa proposta.

Atenciosamente,

BERKAN CONSULTORIA & AUDITORIA
Bradlei Ricardo Moretti
Sócio

Sumário

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02. CREDENCIAIS E ATESTADOS BERKAN

03. ESCOPO DO PROJETO

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05. HONORÁRIOS DO PROJETO

06. ACEITE DE PROPOSTA



Conheça a Berkan

Nosso compromisso é fornecer soluções personalizadas e de alta performance em consultoria e auditoria, com o objetivo de assegurar eficiência e minimizar riscos para nossos clientes, promovendo segurança e confiança em nossos serviços.

01



Soluções Personalizadas

A Berkan oferece soluções personalizadas para atender às necessidades específicas de cada cliente, garantindo resultados mais efetivos através de uma abordagem consultiva e customizada, integrando tecnologia e conhecimento técnico especializado.

Experiência Global Ampla

Com uma experiência global ampla em múltiplas áreas, realizamos projetos de regulação, governança corporativa, PMO, auditoria externa e interna, gestão de riscos, controles internos, compliance e gestão de terceiros.

Conhecimento Comprovado

Contamos com um conhecimento comprovado por meio de certificações e reconhecimentos relevantes em projetos de consultoria e auditoria, adquiridos por meio de nossa atuação em grandes empresas nacionais e internacionais.



Berkan

Clientes

Alguns de nossos clientes no setor de infraestrutura e energia:

GRUPO energisa

isa ENERGIA

Brookfield

ANEEL
Agência Nacional de Energia Elétrica

Eletrobras

SANEPAR

CEMIG

Celesc Distribuição S.A.



O que constrói a Berkan

11

Anos de Experiência

Com 11 anos de experiência em Consultoria e Auditoria, a Berkan é uma empresa consolidada no mercado.

+100

Profissionais Especializados

Dispomos de uma equipe composta por mais de 100 profissionais altamente qualificados e comprometidos.

+800

Clientes Atendidos

Com mais de 800 clientes em nosso portfólio, buscamos a excelência e confiabilidade.

Equipe



Bradlei Ricardo Moretti

Sócio
Responsável Técnico

Será responsável por revisar o planejamento estratégico e a execução do projeto de laudo contábil, assegurando o cumprimento dos objetivos, orientando a equipe sobre as melhores práticas e garantindo a aplicação das normas profissionais e regulamentares.



Edson Ubaldo Neto

Sócio
Responsável Técnico

Será responsável por revisar o planejamento estratégico e a execução do projeto de laudo contábil, assegurando o cumprimento dos objetivos, orientando a equipe sobre as melhores práticas e garantindo a aplicação das normas profissionais e regulamentares.



Graziela Schmitz

Gerente

Formada em Ciências Contábeis pela UDESC e pós graduada em Compliance e Gestão de Riscos e Contabilidade IFRS.
Atua na auditoria de DF, Due diligence e auditorias internas, especialmente no setor elétrico, geradores e transmissoras, e indústria.
Coordenará as atividades da equipe, assegurando a execução eficiente dos procedimentos planejados.



Jennifer Lussolli

Supervisora

Formada em Ciências Contábeis. Atua na auditoria de DF e Due diligences especialmente no setor elétrico, geradores e transmissoras, e indústria. No âmbito de consultoria, participou em trabalhos tributários, auditoria interna e controle interno.
Coordenará as atividades da equipe, assegurando a execução eficiente dos procedimentos planejados.



Credenciais e Atestados Berkan

Demonstramos nossa atuação, experiência e responsabilidade profissional por meio de credenciais e certificações técnicas.

02

Credenciais e Atestados

A Berkan é uma empresa credenciada em importantes instituições regulatórias no Brasil, o que garante a responsabilidade profissional e o cumprimento das regulamentações. Além disso, possuímos atestados de capacidade técnica comprovando a qualidade dos serviços prestados e nossa dedicação em atender aos mais altos padrões de qualidade exigidos por nossos clientes.

Credenciamento ANEEL
Credenciamento ANEEL para execução de avaliação de ativos.

Ato Declaratório CVM N°14.071
Comissão de Valores Mobiliários.

Cadastro Nacional de Autoridades Independentes
Conselho Federal de Contabilidade

Conselho Regional de Engenharia e Agronomia
Registro cadastral no CREA/SC

Conselho Regional de Contabilidade
Registro cadastral no CRC/SC

CELG GT / CELG PAR
Atestado de Serviço de Auditoria das Demonstrações Contábeis, Societárias e Regulatórias de 2020 e 2021

ENERGISA S.A
Laudo de Avaliação Econômico-financeira (Valuation) da Energisa Acre Distribuidora de Energia S.A - EAC

ENEVA S.A
Laudo de avaliação – valor do patrimônio líquido apurado por meio dos livros contábeis – Focus Energia e Eneva II Participações Societárias

EQUATORIAL ENERGIA S.A
Laudo de avaliação a valor contábil do acervo líquidos da Equatorial Piauí Distribuidora de Energia – 09/2022

EQUATORIAL ENERGIA S.A
Laudo de avaliação a valor contábil do acervo líquidos da Equatorial Piauí Distribuidora de Energia – 09/2023



Berkan

Escopo do Projeto

A nossa abordagem engloba habilidades e recursos que otimizam a execução eficaz de projetos, fornecendo acesso a materiais detalhados, planos e metodologias exclusivas. Além disso, fomentamos a transferência de conhecimentos técnicos.

03

Escopo do Projeto

A **BERKAN** possui uma missão claramente definida, que é: “Ser a empresa referência em serviços de auditoria e consultoria, reconhecida por sua qualidade, agilidade, confiabilidade e capacidade de agregar valor aos seus clientes.”

Por meio desta proposta, entendemos que a necessidade da **Engie Brasil Energia S.A.** consiste na prestação dos serviços técnicos profissionais de **Laudo de avaliação contábil para fins de incorporação.**

Avaliação do Patrimônio Líquido a Valor Contábil

Nossa proposta tem por objeto a execução de serviços de avaliação contábil, com a finalidade de emitir Laudo de Avaliação dos ativos líquidos de acordo com a norma brasileira de contabilidade, CTG 2002, de 22 de novembro de 2018.

O escopo contemplará a emissão de:

01 (um) laudo de avaliação contábil (patrimônio líquido avaliado a valor contábil), em português e inglês, referente a seguinte empresa:

- **Companhia Energética do JARI S.A. - CEJA**

A referida empresa será incorporada na **Engie Brasil Energia S.A.**, em data base a ser definida.

A solicitação do Laudo e a conclusão do trabalho deverá ocorrer dentro do prazo de vigência do Contrato.

Escopo do Projeto

A elaboração do **Laudo de Avaliação do Patrimônio Líquido a Valor Contábil** da **Companhia Energética do JARI S.A.**, seguirá um processo estruturado, garantindo precisão na mensuração dos ativos e passivos e aderência às normas contábeis e regulatórias. A seguir, detalhamos as etapas do trabalho, incluindo atividades específicas que serão executadas para assegurar a qualidade e a confiabilidade dos laudos.

Levantamento de Informações e Análise Preliminar

Nesta fase, será realizada a coleta e análise dos dados contábeis e financeiros da empresa avaliada, assegurando a correta compreensão de sua estrutura patrimonial. Atividades incluídas:

- Solicitação e análise dos balancetes da empresa;
- Levantamento de informações adicionais relevantes para a avaliação, incluindo:
  - ✓ Demonstrações financeiras recentes;
  - ✓ Composição detalhada dos ativos e passivos;
  - ✓ Notas explicativas e outros documentos contábeis;
- Avaliação de eventuais ajustes contábeis necessários para garantir a correta mensuração dos valores patrimoniais;
- Entendimento do contexto da reorganização societária e dos impactos contábeis da transação.

Definição e Aplicação da Metodologia

O laudo será elaborado com base na metodologia de valor contábil, considerando os critérios contábeis estabelecidos pelas normas vigentes. Atividades incluídas:

- Aplicação da metodologia de valor contábil, considerando os ativos e passivos registrados nos balancetes de referência;
- Avaliação da composição patrimonial das empresas, identificando possíveis reclassificações contábeis necessárias para fins de apresentação nos laudos;
- Verificação da consistência das práticas contábeis adotadas, garantindo aderência às normas aplicáveis e mitigação de riscos relacionados à avaliação patrimonial.

Escopo do Projeto

Elaboração do Laudo de Avaliação

O laudo de avaliação será estruturado de forma clara e objetiva, contendo todas as informações necessárias para embasar a reorganização societária.

Conteúdo do laudo:

- Introdução e contexto da avaliação, apresentando o objetivo do laudo e sua relação com a reorganização societária;
- Descrição da metodologia adotada e justificativa para sua aplicação;
- Demonstração dos ativos e passivos avaliados, destacando as principais contas patrimoniais e sua representatividade na estrutura da empresa;
- Análise de eventuais impactos contábeis e regulatórios, caso aplicável;
- Conclusão com a apuração do valor contábil da empresa na data-base estipulada.

Entrega e Validação do Laudo

Para garantir que o laudo atenda integralmente às expectativas da Companhia e cumpra seu papel na reorganização societária, será adotado o seguinte processo de entrega:

- Envio do laudo em versão preliminar para revisão;
- Discussão e validação das informações junto à equipe da Engie, esclarecendo eventuais dúvidas;
- Ajustes necessários conforme feedback da contratante;
- Entrega final do laudo em versão definitiva, respeitando o cronograma a ser definido.

Possibilidade de Atualização da Data-Base

Caso haja necessidade de atualização da data-base do laudo, os seguintes critérios serão considerados:

- Análise da necessidade de ajuste nos valores patrimoniais em função de novos eventos contábeis;
- Condições para revalidação ou reemissão do laudo, considerando impactos na estrutura patrimonial;
- Prazos e honorários adicionais, se aplicáveis, para realização das atualizações.

Escopo do Projeto

DIFERENCIAIS DO SERVIÇO

- Experiência consolidada na elaboração de laudos de avaliação para empresas do setor de energia, garantindo total aderência às exigências contábeis e regulatórias;
- Equipe técnica altamente qualificada, composta por especialistas em contabilidade, auditoria e avaliação patrimonial;
- Compromisso com prazos e qualidade, assegurando a entrega dos laudos dentro do cronograma estabelecido sem comprometer a precisão das análises;
- Transparência na metodologia e nos cálculos apresentados, proporcionando segurança para a Companhia na tomada de decisões estratégicas.

RELATÓRIOS A SEREM EMITIDOS

Como resultado de nosso trabalho, emitiremos para a Companhia os seguintes documentos:

- 01 (um) Laudo de avaliação contábil de acordo com a norma contábil CTG 2002;

EQUIPE DE TRABALHO

A Berkan designará uma equipe com experiência relevante em auditoria no setor de energia, composta por profissionais especializados em contabilidade e tributos.

LOCAL DE EXECUÇÃO PRINCIPAL DOS TRABALHOS

Nossos trabalhos devem ser executados na sede da **BERKAN**, com prévio agendamento e definição do necessário suporte da equipe interna, com base nas informações a serem fornecidas em meio digital.

CONFIDENCIALIDADE E CONFLITO DE INTERESSES

A Berkan compromete-se a tratar todas as informações como estritamente confidenciais e a garantir que não há conflitos de interesse em relação a este projeto.

PRAZO DE CONCLUSÃO

O prazo de conclusão de cada etapa e a entrega do respectivo relatório estão condicionados ao recebimento, em tempo hábil, de todas as informações necessárias para a condução dos trabalhos, bem como ao cumprimento integral dos prazos estabelecidos pela Companhia e pelos responsáveis designados.



Berkan

Limitações do Escopo

Neste tópico, são apresentadas com clareza as atividades que não fazem parte do escopo deste projeto.

04

Limitações do Escopo

Para garantir a objetividade e precisão do laudo de avaliação contábil, algumas **limitações de escopo** devem ser consideradas na execução dos serviços. Estas limitações visam delimitar a responsabilidade da contratada, garantir a conformidade metodológica e evitar expectativas desalinhadas quanto ao trabalho a ser realizado.

Natureza da Avaliação – Valor Contábil

- O laudo será elaborado exclusivamente com base no valor contábil dos ativos e passivos das empresas avaliadas, conforme registrado nos balancetes da data base a ser definida.
- Não será realizada avaliação a valor justo, valor de mercado ou valor econômico-financeiro (valuation), salvo se formalmente solicitado e contratado à parte.
- Os resultados refletem apenas a posição patrimonial da data-base definida e não consideram projeções futuras, fluxo de caixa descontado ou perspectivas de geração de valor econômico.

Informações Utilizadas

- A análise será baseada exclusivamente nos documentos e informações fornecidos pela Administração e pelas empresas avaliadas.
- Não será conduzida auditoria independente sobre as demonstrações financeiras apresentadas; presume-se que os registros contábeis fornecidos são fidedignos e refletem corretamente a realidade patrimonial.
- Caso sejam identificadas inconsistências ou informações insuficientes, será necessário o fornecimento de dados complementares, o que pode impactar os prazos de entrega.

Escopo Temporal e Validade dos Laudos

- Qualquer atualização da data-base exigirá uma nova análise e poderá estar sujeita a custos adicionais e novos prazos, conforme negociação prévia.

Exclusão de Análises Fiscais, Tributárias e Jurídicas

- O escopo não inclui a avaliação de aspectos fiscais, tributários ou jurídicos relacionados à operação de reorganização societária.
- Caso sejam necessários estudos adicionais sobre impactos fiscais ou exigências regulatórias específicas, tais serviços deverão ser contratados separadamente.

Uso e Destinação do Laudo

- O laudo será preparado exclusivamente para fins da reorganização societária da Engie Brasil Energia S.A., e sua utilização para outros propósitos deve ser previamente autorizada por escrito.
- A contratada não assume responsabilidade por decisões empresariais tomadas com base nos laudos sem a devida análise e validação por parte da Companhia e demais envolvidos na operação.

Limitações do Escopo

Outras Limitações:

1. A BERKAN limita-se a estudar as atividades exercidas através das informações e documentos apresentados, analisar, sugerir e fornecer um relatório ao término de seus trabalhos, que servirá para futuras discussões com a alta administração e responsáveis pelos processos.

2. Não se estenderá à BERKAN ou a seus sócios e colaboradores qualquer responsabilidade, pela natureza dos serviços prestados, em relação à participação, conivência ou solidariedade em caso de ilegalidades na gestão de negócios pela Companhia-cliente. Quaisquer deliberações, atos de gestão e operações comerciais são de integral responsabilidade dos administradores e sócios da contratante.

3. A BERKAN compromete-se a manter sigilo sobre todas as informações e/ou materiais obtidos verbalmente, por escrito ou por qualquer outra forma, utilizando-os exclusivamente para o desenvolvimento dos trabalhos contratados conforme a proposta de prestação de serviços.

4. Não cabe à BERKAN a defesa jurídica e/ou administrativa de qualquer questionamento por parte de órgão fiscalizador ou regulador de qualquer tema objeto desta proposta.

5. Nosso escopo não contempla autorizar, executar ou consumir atos, exercer autoridade em nome da Companhia, ter a custódia de ativos, ou atuar, sob qualquer forma, como membro de diretoria, gerência ou funcionário da Companhia.

6. As Partes concordam que a responsabilidade civil da BERKAN por danos causados na prestação dos serviços previstos neste contrato será limitada, em toda e qualquer hipótese, e independentemente da extensão do dano alegado, aos honorários previstos.

7. Nosso escopo não contempla qualquer forma de patrocínio ou representação em procedimentos administrativos ou judiciais, bem como execução, elaboração ou implantação de trabalhos, peças, correções ou procedimentos sugeridos ou explicados.



Honorários do Projeto

Apresentamos os valores e condições comerciais para execução do projeto.

05

Honorários do Projeto

Nosso compromisso com a **ENGIE BRASIL ENERGIA S.A.** é realizar um projeto com qualidade e eficiência. Com base no escopo do projeto descrito nesta proposta, apresentamos os nossos honorários para sua análise e consideração:

Escopo de Serviço	Valor unitário
Laudo de avaliação CEJA	R$ 19.165,95
Impostos – Lucro Presumido (16,3%)	R$ 3.124,05
VALOR TOTAL	**R$ 22.290,00**

a) O valor dos serviços para conduzir as atividades propostas é de **R$ 22.290,00 (vinte e dois mil duzentos e noventa reais.)**, estimado com base na complexidade técnica do projeto, volume de documentos a serem analisados e horas alocadas da equipe.

b) Os honorários descritos nesta proposta refletem exclusivamente a carga tributária vigente na data da emissão deste documento. Na hipótese de ocorrerem modificações na legislação tributária, incluindo, mas não se limitando à criação de novos tributos, alteração das alíquotas atualmente aplicáveis ou mudanças na interpretação fiscal vigente, fica desde já acordado entre as partes que haverá revisão automática dos valores contratados, visando preservar o equilíbrio econômico-financeiro da proposta.

c) Os honorários serão faturados em duas parcelas: a primeira, no início dos trabalhos, e a segunda, após a entrega do laudo de avaliação.

Honorários do Projeto

d) Nosso orçamento de horas foi elaborado com base em nossa experiência e projetos similares. No entanto, caso hajam mudanças ou surjam dificuldades imprevistas, discutiremos imediatamente com sua administração para ajustar o escopo de trabalho ou rever o impacto sobre nosso orçamento.

e) Informamos que, quaisquer horas adicionais necessárias para a conclusão dos serviços contratados, que excedam o escopo originalmente estabelecido (130 horas), serão cobradas à taxa de **R$ 170,00 (cento e setenta reais) por hora.** As horas adicionais incorridas serão detalhadas em relatórios específicos, anexados à respectiva fatura, para fins de transparência e controle e aprovadas previamente com a Companhia.

f) Ressaltamos que eventuais despesas de viagem para realização de trabalhos fora da sede da **BERKAN**, situada na R. Joinville, 308 - Vila Nova, Blumenau - SC, não estão contempladas em nossos honorários e serão cobradas separadamente.

g) A efetividade e a qualidade do trabalho realizado pelos(as) profissionais alocados(as) dependem de uma comunicação clara e tempestiva das demandas pela sua equipe, bem como da disponibilização das informações necessárias.

h) A presente proposta tem **validade de 30 dias**, contados a partir da data de sua emissão.



Aceite de Proposta

Nesta sessão, são apresentados os termos que devem ser considerados para a aceitação da nossa proposta.

06

Cláusula 1ª - A **Engie Brasil Energia S.A.** deverá fornecer todas as informações necessárias à **BERKAN** em tempo hábil para a execução dos serviços ora contratados, ficando ciente, ainda, que o atraso ou não fornecimento das informações pode levar ao atraso nos serviços, modificações dos procedimentos, ou até mesmo a rescisão deste Contrato, conforme o artigo 476 do Código Civil.

Cláusula 2ª - Havendo atraso no pagamento dos honorários incidirá multa de 2% (dois por cento) sobre o valor disposto nos Honorários, bem como, juros de mora à razão de 0,5% (meio por cento) ao mês e correção monetária com base na variação do índice IGPM/FGV.

Cláusula 3ª - No caso de atraso superior a 60 (sessenta) dias, a **BERKAN** poderá rescindir o contrato, por motivo justificado, eximindo-se de qualquer responsabilidade a partir da data da rescisão, sem prejuízo da ação cabível.

Cláusula 4ª - As partes obrigam-se, por si, seus empregados, sócios, prepostos e por toda e qualquer pessoa que de sua parte tiver acesso, a manter sob absoluto sigilo as informações técnicas que envolverem o objeto deste contrato, inclusive aquelas reveladas em reuniões, demonstrações ou qualquer outro material a que tiver acesso.

- Parágrafo Primeiro: As informações técnicas, que cada qual das partes tomar conhecimento, por força deste contrato, deverão ser utilizadas estritamente para o objetivo de cumprimento do objeto contratual, sendo vedado usar tais informações para objetivo diferente do previsto neste contrato.

- Parágrafo Segundo: Para efeito deste contrato são consideradas informações técnicas e sigilosas toda e qualquer informação gerada em decorrência das atividades praticadas pelas partes de que trata este contrato, seja: verbal, escrita ou legível através de máquina ou qualquer outro processo.

- Parágrafo Terceiro: A parte que violar a obrigação de sigilo estará sujeita a indenizar a outra parte pelas perdas e danos que esta vier a sofrer

Cláusula 5ª - As Partes, por seus representantes, obrigam-se a cumprir e fazer cumprir as normas, regras e procedimentos administrativos destinados a regulamentar a contratação direta ou indireta com a Administração Pública, comprometendo-se em inibir, combater e, por todos os meios razoáveis, evitar a prática de ações de corrupção, por seus representantes legais, funcionários e prepostos, bem como, reprimir comportamentos similares, observando fielmente a disciplina contida na Lei no 12.846/13 (“Lei Anticorrupção”), regulada pelo Decreto no 8.420/15.

Cláusula 6ª - Quaisquer alterações nas disposições presentes nesta proposta serão realizadas de forma escrita, contendo o aceite de ambas as partes, podendo este dar-se através de correio eletrônico, assinatura física ou assinatura digital.

Cláusula 7ª - Ao final do trabalho a **BERKAN**, solicitará a **ENGIE** um Atestado de Capacidade Técnica, comprovando a realização do projeto.

Cláusula 8ª - A obrigação ora pactuada poderá ser extinta, sem ônus, mediante declaração escrita e concordância de ambas as partes, após aviso prévio de 30 (trinta) dias, subsistindo o dever de pagar os serviços já prestados e em andamento até a data da notificação por escrito, proporcionalmente, de acordo com as obrigações profissionais e leis aplicáveis.

Cláusula 9ª - Qualquer disputa ou pleito relacionado aos serviços cobertos por esta proposta deverão ser resolvidos PRIMEIRAMENTE de forma amigável, e se isso não for possível, por meio de processo de arbitragem, preferenciando-se o foro da cidade sede da **BERKAN**.



Bradlei Ricardo Moretti
BERKAN Auditores
Independentes S.S.
CNPJ: 21.449.300/0001-22

Engie Brasil Energia S.A.
CNPJ: 02.474.103/0001-19

A **BERKAN** tem como missão ser líder em serviços de auditoria e consultoria, reconhecida por sua qualidade, agilidade, confiabilidade e capacidade de agregar valor aos clientes. Com esta proposta, demonstramos que estamos preparados para trabalhar de forma participativa, antecipando problemas, compartilhando conhecimentos e ideias, e buscando soluções.

Oferecemos serviços com foco constante em atender às expectativas dos clientes com eficiência e qualidade, o que nos diferencia das outras empresas. Estamos comprometidos com os objetivos, necessidades e metas dos nossos clientes.

Esperamos que esta proposta atenda às suas expectativas e agradecemos pela oportunidade de prestar serviços à **Engie** Se os termos e condições apresentados refletem em de forma precisa as condições comerciais acordadas pela Companhia, pedimos que assine no espaço reservado em nome da Companhia e nos devolva uma cópia da proposta no endereço eletrônico:

bradlei@berkan.com.br, edson.ubaldo@berkan.com.br ou graziela.schmitz@berkan.com.br

Contato

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berkan



Berkan
CONSULTORIA & AUDITORIA

Blumenau SC Curitiba PR Brasília DF

Este documento foi elaborado pela BERKAN para os devidos fins comerciais. Tanto a BERKAN quanto os destinatários operam em um ambiente altamente competitivo, não qual a propriedade intelectual, as metodologias, as técnicas e a confidencialidade são componentes cruciais para manter a vantagem competitiva. Nesse sentido, é importante destacar que este documento contém informações recebidas de uso exclusivo para a administração do destinatário, sendo expressamente proibido a sua circulação para terceiros que não os destinatários aqui designados. Cabe ressaltar que, de acordo com a Lei Geral de Proteção de Dados (LGPD), Lei nº 13.709/2018, as informações e processos são protegidos e devem ser tratados com privacidade e segurança.

ATTACHMENT VII – COMPOSITION OF THE BOARD OF DIRECTORS

7.3. Composition and professional experience of the board of directors.

BOARD OF DIRECTORS (appointed candidates)

Name	**Date of birth**	**Management body**	**Election date**	**Independent member**
CPF or Passport	**Profession**	**Elected position held**	**Tenure date**	**Nominated by the controlling shareholder**
Other positions or functions		**Number of consecutive terms**	**Term of office**	**Participation in the 2025 BoD meetings**
Julien Jean Machillot	07.29.1976	Board of Directors	07.31.2026	No
18DF90030	Engineer	Board of Directors (Full member)	07.31.2026	Yes
-		0 (zero)	AGM 2028	n.a.

Julien Jean Machillot - 18DF90030

He holds degrees from IMT Mines Albi and Stanford Graduate School of Business, with extensive experience in finance in the energy sector, especially in management control, financial planning, risk, and investments. He began his career at the ENGIE Group in 2011, where he held various leadership positions, and from 2013 onwards, he worked in strategic positions within the Group, such as Chief Financial & Digital Officer of GBS, Chief of Staff of the Group, and Vice-Chief Financial Officer, working in performance management, financial systems, M&A, investments, and digital transformation. In 2022, he assumed the position of Group Controller - Vice-President of the ENGIE Group, being responsible for management control, performance, accounting, risk, and insurance, as well as managing large teams and participating as a member of the Audit Committee. Since June 2026, he has served as Chief Financial Officer of the Group's

global Renewables & Flexible Power business unit, integrating the Executive Committee and being responsible for the financial performance and investments of this unit.

Declares that, in the last five years, he has not been subject to (i) a criminal conviction; (ii) a conviction in an administrative proceeding by the CVM, BACEN or SUSEP; (iii) a final and unappealable conviction, in the judicial sphere or subject to a final administrative decision, that has suspended or disqualified him from practicing a professional or commercial activity; and is not considered a politically exposed person, under the terms of CVM Resolution No. 50/2021.

7.4 Composition of committees.

Not applicable, considering that the nominated candidate is not a member of any company committees, whether statutory or not.

7.5. Existence of a marital relationship, stable union, or kinship up to the second degree.

None of the relationships described above exist between the member appointed by the Controlling Shareholder to the Board of Directors.

7.6. Relationships of subordination, service provision, or control maintained, in the last 3 fiscal years, between directors of the Company (appointed by the Controlling Shareholder) and: (i) a company directly or indirectly controlled by the Company or (ii) a direct or indirect controlling shareholder of the Company:

a) a company controlled, directly or indirectly, by the Company.

There are no relationships, under the terms above, between the member appointed by the Controlling Shareholder and companies controlled, directly or indirectly, by the Company.

b) direct or indirect controller of the issuer.

Identification	CPF/CNPJ	Type of relationship between the Manager and the related party	Type of related party
Position/Function	**Passport**	**Nationality**	
Issuer Manager			
Julien Jean Machillot	18DF90030	Foreign / France	
Member of the Board of Directors			
Related Party			
ENGIE S.A.	-	Control	Indirect Controlling Shareholder
Chief Renewables Business Unit Financial Officer		Foreign / France	
Observation			
N/A			

7.8 Other information that the Company deems relevant

Proposal for reallocation of the positions of the current full members of the Board of Directors appointed by the controlling shareholder.

Due to the letter of resignation submitted by Mr. Pierre Jean Bernard Guiollot, received by the Company on June 30, 2026, from his position as a full member of the Board of Directors, effective July 30, 2026, the controlling shareholder, ENGIE Brasil Participações Ltda., proposes the election of the appointed candidate, Mr. Julien Jean Machillot, to fill the resulting vacancy, to complete the remaining term until the 2028 Annual General Meeting.

Current composition of the Board of Directors, highlighting the positions to be changed:

Full Members	Alternates
Maurício Stolle Bähr	Eduardo Antonio Gori Sattamini
Paulo Jorge Tavares Almirante	Sylvie Marie Vicente ep. Credot
Gil de Methodio Maranhão Neto	Márcio Daian Neves
Pierre Jean Bernard Guiollot	Pierre Auguste Gratien Leblanc
Sophie Brigitte Sylviane Angrand Quarré De Verneuil	Gustavo Henrique Labanca Novo
Karin Koogan Breitman – Independent	Maria Cláudia Guimarães – Independent
Paulo Mauricio Mantuano de Lima – Independent	Antonio Alberto Gouvêa Vieira – Independent
Manoel Eduardo Lima Lopes – Independent Elected by Minority	Raquel da Fonseca Cantarino – Independent Elected by Minority
Carlos Alberto Vieira – Elected by Employees	Marcos Roberto Castanheira – Elected by Employees

Realocação proposta pela acionista controladora:

Full Members	Alternates
Maurício Stolle Bähr	Eduardo Antonio Gori Sattamini
Paulo Jorge Tavares Almirante	Sylvie Marie Vicente ep. Credot
Gil de Methodio Maranhão Neto	Márcio Daian Neves
Julien Jean Machillot	Pierre Auguste Gratien Leblanc
Sophie Brigitte Sylviane Angrand Quarré De Verneuil	Gustavo Henrique Labanca Novo
Karin Koogan Breitman – Independent	Maria Cláudia Guimarães – Independent
Paulo Mauricio Mantuano de Lima – Independent	Antonio Alberto Gouvêa Vieira – Independent
Manoel Eduardo Lima Lopes – Independent Elected by Minority	Raquel da Fonseca Cantarino – Independent Elected by Minority
Carlos Alberto Vieira – Elected by Employees	Marcos Roberto Castanheira – Elected by Employees

It is not appropriate to adopt multiple voting and separate voting processes.

According to the decision of the CVM board, at a meeting on April 2, 2019, regarding the consultation regarding the separate election of a member of the board of directors – PROC. RJ2016/4098 AND PROC. SEI 19957.009411/2017-46, the Company understands that the adoption of multiple voting and separate voting procedures (art. 141 and its paragraphs of Law 6,404/1976) is not applicable to item 1.6 of the agenda of the Extraordinary General Meeting (1.6. Elect 01 (one) full member of the Board of Directors, due to the resignation of a full member appointed by the controlling shareholder, as it concerns filling a vacant position

originally elected by majority vote at the Ordinary General Meeting held on April 24, 2024, where such procedures were not requested. For this reason, the aforementioned item on the agenda was placed on the remote voting ballot as a “Simple Deliberation”.

Office of the President

DJ –Legal and Ethics Office

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