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REVIEW/SUPPORT:

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General Legal Board

APPROVAL:

Executive Board of AXIA Energia (DE) – RES-309/2024, dated 06/11/2024
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1 INTRODUCTION

1.1 PURPOSE

Establishing guidelines for the AXIA Energia Compliance Program, addressing ethical and transparent commitments related to the following topics: anti-corruption and anti-bribery, defense of free competition and antitrust, prevention of money laundering and terrorist financing, conflict of interest and business courtesies, and interaction with the public sector.

It also aims to establish guidelines that address ethical and transparent commitments related to the processes of integrity assessment and monitoring, management of the complaints channel and handling of manifestations, consequence management, education and culture of Compliance and continuous monitoring and evolution.

1.2 SCOPE

This policy applies to AXIA Energia managers, leaders, professionals and any third parties acting on their behalf or relating to AXIA Energia.

2 REFERENCES

2.1 Law No. 13853, dated July 8, 2019 - Amends Law No. 13709, dated August 14, 2018, with provision for the protection of personal data and to create the National Data Protection Authority; and makes other provisions.

2.2 Law No. 13709, dated August 14, 2018 - General Law for the Protection of Personal Data (LGPD).

2.3 Law No. 13260, dated March 16, 2016 - Regulates the provisions of item XLIII of art. 5 of the Federal Constitution, disciplining terrorism, dealing with investigative and procedural provisions and reformulating the concept of terrorist organization; and amends Laws No. 7960, dated December 21, 1989, and 12850, dated August 2, 2013.

2.4 Law No. 13165, dated September 29, 2015 - Amends Law No. 9504, dated September 30, 1997, Law No. 9096, of September 19, 1995, and Law No. 4737, dated July 15, 1965 - Electoral Code, to reduce the costs of electoral campaigns, simplify the administration of Political Parties and encourage female participation.

2.5 Law No. 12846, dated August 1, 2013 (Brazilian Anti-Corruption Law) - Provides for legal entities' administrative and civil liability for the practice of acts against the public administration, national or foreign, and other measures.

2.6 Law No. 12813, dated May 16, 2013 - Provides for the conflict of interest in the exercise of office or employment of the Federal Executive Branch and subsequent impediments to the exercise of office or employment; and repeals provisions of Law No. 9986, dated July 18, 2000, and Provisional Measures No. 2216-37, dated August 31, 2001, and No. 2225-45, dated September 4, 2001.

2.7 Law No. 12683, dated July 9, 2012 - Amends Law No. 9613, dated March 3, 1998, to make prosecuting money laundering crimes more efficient.

2.8 Law No. 12529, dated November 30, 2011 - Structures the Brazilian Competition Defense System; provides for preventing and repressing infractions against the economic order.

2.9 Law No. 9613, dated March 3, 1998 ("Money Laundering Law") - Provides for crimes of "laundering" or concealment of assets, rights and values; the prevention of the use of



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financial system for the illicit acts provided for in this Law; creates the Financial Activities Control Council (Conselho de Controle de Atividades Financeiras – COAF), and other provisions.

2.10 Decree No. 11129, dated July 11, 2022 - Regulates Law No. 12846, dated August 1, 2013, provides for legal entities' administrative and civil liability for the practice of acts against the public administration, national or foreign.

2.11 CVM No. 80, dated March 29, 2022 - Provides for the registration and provision of periodic and eventual information of issuers of securities admitted to trading on regulated securities markets.

2.12 COAF Resolution No. 40, dated November 22, 2021 - Provides for the procedures to be observed concerning Politically Exposed Persons ("PEP").

2.13 CVM Resolution No. 50, dated August 31, 2021 - Provides for the prevention of Money Laundering, the financing of terrorism and the financing of the proliferation of weapons of mass destruction ("PLD/FTP") within the scope of the securities market and repeals CVM Instruction No. 617, dated December 5, 2019, and the Explanatory Note to CVM Instruction No. 617, dated December 5, 2019.

2.14 Foreign Corrupt Practices Act (FCPA), 1977 - American federal law that provides guidelines for combating bribery of public officials abroad.

2.15 Sarbanes-Oxley Act ("SOX"), 2002 - US federal law that has guidelines for identifying, combating and preventing fraud that impacts the financial performance of organizations.

2.16 Guide of the Administrative Council for Economic Defense (Conselho Administrativo de Defesa Econômica - Cade) Compliance Programs - Establishes non-binding guidelines for companies regarding these programs, specifically in the scope of competition defense.

2.17 Integrity Program – Guidelines of the Comptroller General Office ("CGU") for Private Companies - Clarifies the concept of Integrity Program in line with the Brazilian Anti-Corruption Law and its regulations and presents guidelines that can help companies build or improve programs of this nature.

2.18 AXIA Energia Code of Conduct.

2.19 AXIA Energia Referral Policy.

2.20 AXIA Energia Companies' Spokespersons Policy.

2.21 Policy on Disclosure of Material Information and Trading in Securities.

2.22 Policy on Transactions with Related Parties and Treatment of Conflict of Interest.

2.23 AXIA Energia Bylaws.

3 CONCEPTUALIZATION

3.1 ACRONYMS

3.1.1 AP - Public Agent

3.1.2 BCK - Background Check

3.1.3 CA - Board of Directors

3.1.4 CAE - Audit and Risk Committee

3.1.5 CAF - Andean Development Corporation (Development Bank of Latin America)

3.1.6 CEPS - People Committee

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3.1.7 COAF - Financial Activities Control Council

3.1.8 CVM - Brazilian Securities and Exchange Commission

3.1.9 DE - Executive Board of AXIA Energia

3.1.10 ELC - Entity Level Controls

3.1.11 FCPA - Foreign Corrupt Practices Act

3.1.12 FRA - Fraud Risk Assessment

3.1.13 PEP - Politically Exposed Person

3.1.14 OECD - Organization for Economic Cooperation and Development

3.1.15 VGR - Vice Presidency of Governance, Risks, Compliance and Sustainability

3.2 CONCEPTS AND DEFINITIONS

3.2.1 Foreign public administration – Set of state bodies and entities or diplomatic representations of a foreign country, of any level or sphere of government, as well as legal entities controlled, directly or indirectly, by the government of a foreign country. International public organizations were similar to foreign public administration.

3.2.2 National public administration – Entities that are part of the direct or indirect public administration, which involves the Federal Government, the States, the Municipalities and the Federal District, as well as their agencies, ministries, secretariats, departments, sub-secretaries, autarchies, companies, institutions, agencies and bodies owned or controlled by the public administration and other public entities.

3.2.3 Managers – Members of the Board of Directors, Advisory Committees to the Board of Directors, Presidents, Vice-Presidents and Statutory Officers. For this policy's purposes, the Fiscal Council members are also considered.

3.2.4 Government agent or public agent – A person who holds a position, job or public function, regardless of public tender, whether momentarily paid or not. For the purposes of this policy, their respective relatives are also considered public agents. It is also considered a government agent who holds a position, job or function in a parastatal entity and works for a contracted or contracted service provider company for the execution of a typical activity of the public administration. For example, government or public agents are considered for the purposes of this policy:

- employee, manager or representative acting in an official capacity or on behalf of (a) a national government, a political division or a jurisdiction of such government; (b) body, board, commission, court or agency, civil or military, of any of the aforementioned entities, regardless of their constitution; (c) association, organization or company owned or controlled by the government; or (d) political party (collectively, "governmental authority");
- any individual acting, even temporarily, elected or appointed, officially for or on behalf of any public administration entity, such as a consultant hired by a government agency;
- manager or individual holding a position in a political party;
- candidate for political office at any level, political parties and their representatives and advisors, as well as politicians already elected;



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- manager or employee of a supranational organization (e.g., World Bank, United Nations, International Monetary Fund, OECD and CAF); or
- As already mentioned, any other person linked or associated, including by direct kinship, to any of the above categories.

The persons described in this sub-item are considered government agents or public agents for up to five years after the exercise of the aforementioned positions or functions, according to COAF Resolution No. 40 dated 11/22/2021.

3.2.5 Audit and Risk Committee (CAE) - Internal body that supports AXIA Energia' Board of Directors.

3.2.6 Compliance – Term originating from the English expression "to comply with", which means "in accordance with", to comply with, execute, satisfy and perform what was imposed, according to applicable legislation and regulations, including the AXIA Energia Code of Conduct and its related corporate regulations.

3.2.7 Unfair competition – Infringement of the economic order, characterized by actions aimed at harming competition or free enterprise.

3.2.8 Conflicted/Conflicted Persons - Members of the complaint handling body, Vice President of Governance, Risks, Compliance and Sustainability or their substitute and the Compliance Executive Manager.

3.2.9 Conflict of interest – A situation generated when the personal or private interests of AXIA Energia' managers, leadership and professionals may potentially, apparently or effectively interfere with the performance of their professional duties or potentially, apparently or effectively, conflict with the legitimate interests of AXIA Energia, as exemplified below:

- effective conflict of interest: a factual situation in which all the elements of a conflict of interest are present;
- potential conflict of interest: a factual situation in which all the elements of a conflict of interest are not yet present but which may evolve into an effective conflict; or
- apparent conflict of interest: a factual situation in which an observer could reasonably conclude that there was a conflict of interest.

3.2.10 Consequences – Administrative measures and other remediation actions implemented by AXIA Energia as a result of the management and treatment of manifestations classified as complaints duly investigated or detected directly by the managers.

3.2.11 Corruption – Action attempted or consummated, directly or indirectly, which consists of authorizing, offering, promising, obtaining, giving, requesting, accepting, delivering or receiving undue advantage, for oneself or third parties, of an economic nature or not, involving public agents or not, as well as third parties related to them, to practice, maintain, delaying or failing to perform a certain act. It is also characterized by the financing, funding, sponsorship or any form of subsidy of the practice of unlawful acts provided for in current legislation, especially those provided for in the Brazilian Anti-Corruption Law.

3.2.12 Business courtesies – Gifts, entertainment, gifts and hospitality received from third parties or granted by AXIA Energia professionals, namely:

- Gift: an object with no commercial value, distributed as a courtesy, which may have the logo of AXIA Energia or the granting third party, which is responsible for its



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manufacturing. This type of courtesy is not intended exclusively for specific people. Examples: calendars, diaries, pens, key chains, caps, T-shirts, among others.

- Present: an object of individual use/consumption of commercial value that cannot be classified as a "freebie". Examples: panettones, chocolates, alcoholic beverages, among others.
- Invitations to corporate events: invitations to participate in seminars, fairs, sector meetings and congresses, and related events.
- Hospitality: travel, transfers, lodging and food for participation in corporate events. Example: seminars.
- Entertainment: expenses related to activities of a non-professional nature, such as concert tickets or sightseeing trips to provide leisure.

3.2.13 Complaint – Communication, anonymous or not, of irregularities and violations of the principles and commitments of the AXIA Energia Code of Conduct, the AXIA Energia Compliance Program, corporate regulations, and applicable legislation.

3.2.14 AXIA Energia – Holding, its wholly-owned subsidiaries and companies in which it has direct and indirect corporate control.

3.2.15 Ethics – Set of standards and moral values of an economic group or an individual.

3.2.16 Financing of terrorism – Allocation of resources to terrorists, terrorist organizations or terrorist acts. It is closely linked to the practice of money laundering since the funds may be of illicit origin.

3.2.17 Fraud – Act of deceiving to obtain an undue benefit or advantage for oneself or third parties, constituting an act of corruption.

3.2.18 Front running - Practice used where a securities broker or trader buys or sells securities before a large trading order from a client.

3.2.19 Inside information – Information that concerns confidential matters relevant to the decision-making process within the scope of AXIA Energia, not yet disclosed to the market or society, capable of providing its holder or a third party with an undue advantage.

3.2.20 Infringement – Action or omission that is not compliant with the principles and commitments adopted by AXIA Energia, particularly the guidelines provided for in its Code of Conduct, with corporate regulations and/or with applicable legislation.

3.2.21 Insider trading – The practice of buying or selling a company's securities based on inside information that is not public knowledge.

3.2.22 Money laundering – Act of concealing or concealing the nature, origin, location, disposition, movement or ownership of assets, rights or values arising, directly or indirectly, from a criminal offense. It aims to allocate resources to the economy under a lawful appearance, although illegal activities such as fraud or bribery are its true source of origin. In other words, Money Laundering is the act by which an individual seeks to conceal or conceal the origin of funds from illicit activities to give the appearance of lawfulness through the placement of these funds in the financial system, as well as their subsequent circulation and reintegration. The three stages of the money laundering process are usually:

- Placement: it is the first phase, which involves the insertion, in the economic system, of the asset from illegal activity, concealing its origin.



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- Concealment: is the second phase, which consists of further removing illicit assets from their origin by creating complex layers of financial transactions designed to disguise the traceability of money and allow its anonymity.
- Integration: it is the final phase, which consists of giving apparent legitimacy to assets arising from crimes. If the concealment phase is successful, integration schemes insert the laundered money back into the economy so that these assets remain in the financial system, appearing to be funds whose origin is regular and lawful.

3.2.23 Anti-Corruption Laws – Any applicable anti-bribery, anti-corruption and conflict of interest law, legislation or regulation, or any other legislation, rule or regulation of similar purpose and effect, including, but not limited to, the United States Foreign Corrupt Practices Act of 1977 ("FCPA") and the Brazilian Anti-Corruption Law (Law No. 12.846/2013), the Antitrust Law, the Money Laundering Law, Law no. 8.429/91 (Administrative Misconduct Law, as amended by Law no. 14.230/21), Law no. 8.666/93 (Administrative Bidding and Contracts Law, as amended by Law No. 14.133/21) and Decree-Law No. 2.848/40 (Brazilian Criminal Code).

3.2.24 Leadership – Non-statutory officers, advisors, managers, executive managers and other managers that may be included in the organizational structure of AXIA Energia.

3.2.25 Remediation measures – Administrative actions or measures implemented by AXIA Energia, aiming at the improvement of procedures related to its internal and external activities, through:

- process and systems management;
- people management;
- communication actions;
- training;
- creation, review and implementation of internal controls, among others.

3.2.26 Manifestations – Complaint, request, complaint, suggestion or praise received through the complaint and ombudsman channels, made available by AXIA Energia.

3.2.27 Protester – Individual or legal entity that formalizes a complaint, request, complaint, suggestion or compliment through the complaint and ombudsman channels made available by AXIA Energia.

3.2.28 Administrative measures – Administrative consequences to which an individual or legal entity is subject to violating the ethical principles and commitments of the AXIA Energia Code of Conduct, the AXIA Energia Compliance Program and other corporate regulations, and applicable legislation.

3.2.29 Politically exposed person (PEP) – Persons who, in the last five years, occupy or have occupied, in Brazil or abroad, any position, employment, relevant public functions or leader of political parties or who have family members, representatives or close persons under these conditions. Public positions and functions are those provided for in the Money Laundering and Terrorist Financing Prevention rules issued by regulatory and supervisory bodies, including, but not limited to, COAF Resolution No. 40/21 or current regulations that replace it.

3.2.30 Professionals – AXIA Energia employees, service providers, interns and young apprentices.

3.2.31 AXIA Energia Compliance Program – Set of internal mechanisms and procedures for integrity, auditing and encouraging the reporting of irregularities and the effective application of codes of ethics and conduct, policies and guidelines, with the objective of:



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- prevent, detect and remedy deviations, fraud, irregularities and unlawful acts committed against the public administration, national or foreign; and
- foster and maintain a culture of integrity in the organizational environment. Within the scope of AXIA Energia, more specifically, it is the set of actions and integrity measures aimed at identifying, correcting and preventing the commission of irregularities and acts of fraud and corruption, seeking to implement and maintain a culture of integrity, as well as ensuring compliance with applicable anti-corruption laws by managers, leaders, professionals and third parties.

3.2.32 Public sector – Covers the direct and indirect administration of the national and foreign government, the direct and indirect administration of regional governments (States and Municipalities), the Central Bank of Brazil and non-financial state-owned companies of the three spheres of government, except for the Petrobras Group.

3.2.33 Bribery – This is the offer of an undue advantage in money, goods or anything of value in exchange for the practice of an illegal and dishonest act to influence someone (government or private agent) in performing their duties. Bribery is also characterized when the interlocutor (public or private agent) is required to cease to perform an act that, by competence or by profession, should be practiced. For the purposes of this policy, bribery is equivalent to, but not limited to, "payment of bribes", "active corruption", and so-called "facilitation payments" (payments made to public officials to speed up an administrative process or routine bureaucratic procedures).

3.2.34 Third Parties – Anyone who is not an administrator, leader or professional of AXIA Energia and may be a legal entity, as well as its partners with the largest participation, or an individual: suppliers, service providers, agents, customers, partners, counterparties in corporate operations processes, sponsored companies, grantee institutions, affiliated institutions, research and development institutions, among others.

3.2.35 Trust – An economic phenomenon that consists of concentration between companies, where, normally, one company or group of companies controls others to dominate the market and suppress free enterprise and competition.

3.2.36 Improper advantage – Advantage or favouritism in any form that is not authorized by law or contract and/or that could not be obtained by lawful means.

4 PRINCIPLES

4.1 Repudiation of fraud and direct or indirect corruption actions

AXIA Energia prohibits and repudiates any fraud and corruption action, direct or indirect, as well as all related conduct committed by managers, professionals, leaders and third parties in internal and external relations and in the conduct of business.

4.2 Repudiation of acts in disagreement with Anti-Corruption and Anti-Bribery Laws

AXIA Energia prohibits and repudiates any act that may consist of legal prohibitions provided for in the applicable Anti-Corruption and Anti-Bribery Laws, including, but not limited to, payment, offer, promise or authorization to pay money or anything of value, directly or indirectly, undue advantage to a public or private agent, as well as to third parties related to them.

4.3 Ethics and transparency in the relationship with the public sector

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Administrators, professionals, leaders and third parties acting on behalf of AXIA Energia shall not tolerate or accept requests made by public agents of any nature that characterize the offer or receipt of bribes, any undue advantage or that characterizes any non-compliance with the AXIA Energia Code of Conduct or other AXIA Energia regulations, or applicable anti-corruption law. All relationships and interactions with the public sector shall be timely recorded to manage and monitor the associated risks.

4.4 Transparency in relations with control and supervisory bodies

The act of hindering the investigation or inspection activity of agencies, public sector entities or government agents or intervening in their performance, including within the scope of regulatory agencies and supervisory bodies of the national financial system, is prohibited.

4.5 Ethics and integrity in relationships with third parties

AXIA Energia requires compliance with specific criteria and ethical and upright mechanisms to establish relationships with third parties and may use tools to verify conflicts of interest and identify unethical conduct by third parties with which it relates or may relate.

4.6 Integrity of accounting books and records

AXIA Energia is committed to ensuring that its books, accounting records and financial statements fully, reliably, transparently and accurately reflect all its transactions. AXIA Energia maintains a reliable and effective internal control environment to ensure these characteristics.

4.7 Encouraging immediate reporting of ethical and integrity deviations and conflict of interest

AXIA Energia encourages and requires that violations, suspicions or evidence of non-compliance with the provisions of this policy, the AXIA Energia Code of Conduct, other corporate regulations or applicable legislation, as well as situations of conflicts of interest, be timely communicated through the AXIA Energia Reporting Channel, which is guaranteed confidentiality and non-retaliation to the protester.

4.8 Defense of free competition rules

AXIA Energia shall not associate itself with companies or institutions that intend to manipulate or fix prices or even operate in the market using unfair or anti-competitive practices to defend compliance with rules of free competition and free enterprise regardless of the place of operation.

4.9 Combating insider trading and front-running practices

AXIA Energia prohibits using inside information to obtain profit in the financial market and reaffirms its commitment to combat this practice by all managers, leaders, professionals and third parties.

4.10 Prevention and detection of association with individuals or entities linked to money laundering and terrorist financing

AXIA Energia repudiates any form or attempt to launder money in its operations or association with individuals or entities that are associated with the financing of terrorism, and any suspicious activities shall be reported promptly to the competent government agencies.

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4.11 Prevention and management of conflicts of interest

AXIA Energia requires compliance with good management and corporate governance practices, in addition to the use of ethical and upright criteria and mechanisms to avoid, prevent and manage actual, potential or apparent conflicts of interest that may cause the confrontation between AXIA Energia' interests and the private interests of managers, leaders, professionals and third parties, which may compromise or improperly influence the performance of its activities. For this reason, AXIA Energia requires that all conflict of interest situations be reported immediately to the appropriate internal channels.

4.12 Continuous monitoring of the conduct of its managers, leaders, professionals and third parties

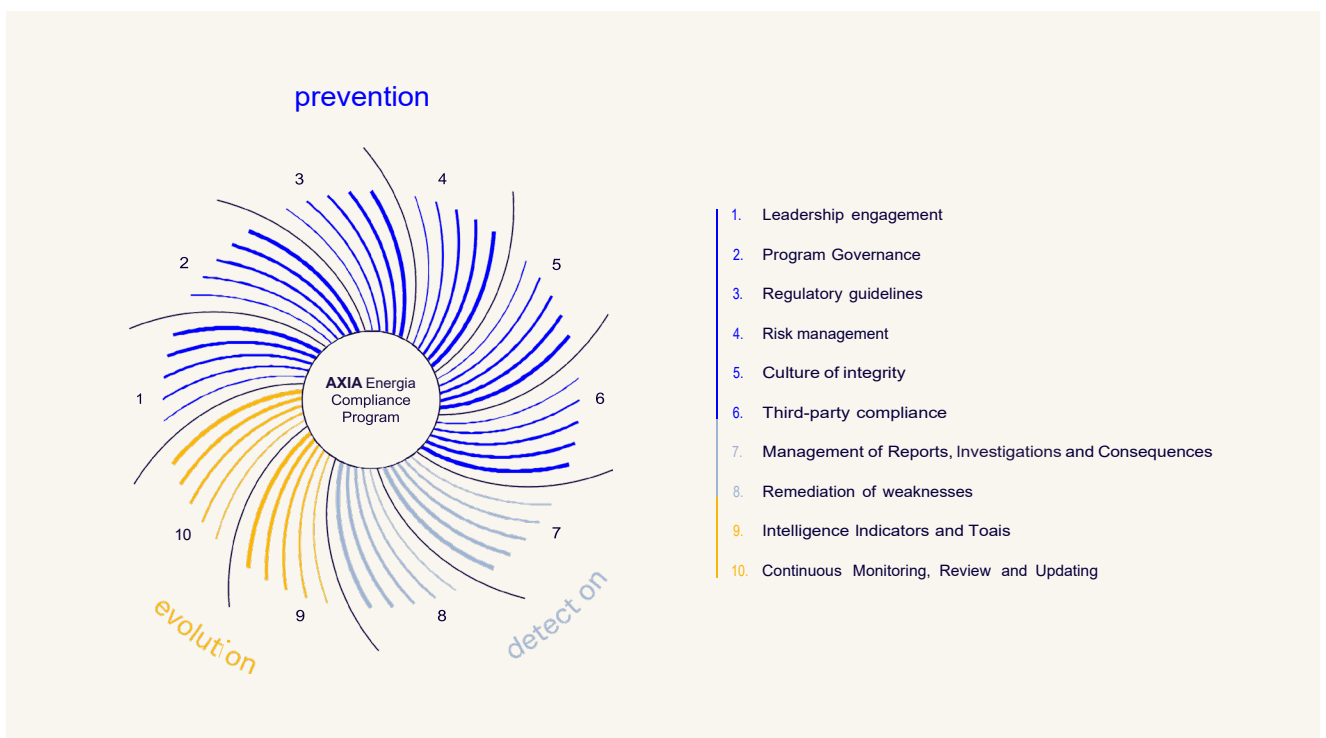
All corporate actions shall be periodically monitored to preserve the legitimate interests of AXIA Energia and ensure that all conduct of managers, leaders, professionals and third parties that may constitute irregularities are investigated promptly.

5 GUIDELINES

5.1 AXIA ENERGIA COMPLIANCE PROGRAM

AXIA Energia observes the best practices, regulations and standards of the countries in which it operates to reduce the risks of corruption and bribery inherent in the conduct of its activities. These risks are inserted, for example, in the interaction with individuals, legal entities, and the public sector. In this context, AXIA Energia' Compliance Program is structured on 10 fronts that, associated with their respective pillars, demonstrate its engagement with the prevention, detection and continuous evolution of an ethical and integral corporate environment.

The guidelines presented in this policy define and characterize the commitments that make up the AXIA Energia Compliance Program, and its fronts are:





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5.1.1 Leadership engagement

5.1.1.1 Senior leadership shall unconditionally support AXIA Energia' Compliance Program and its effectiveness in daily interactions, primarily responsible for fostering a culture of integrity.

5.1.1.1.1 As a prerequisite in the selection and hiring of managers, aspects of integrity shall be used for their investiture and, during their term of office, performance goals related to compliance with and sponsorship of the AXIA Energia Compliance Program.

5.1.1.2 Activities that evidence the commitment of managers to the dissemination of the standard to be followed and good practices should include, but not be limited to:

- a) approval of corporate policies through formal resolutions and resolutions;
- b) holding periodic meetings to monitor indicators related to the implementation, improvement, effectiveness and monitoring of measures related to the AXIA Energia Compliance Program;
- c) sponsorship and participation in compliance training and awareness actions and/or events;
- d) immediate reporting of irregularities, violations and potential violations of AXIA Energia policies and applicable law;
- e) monitoring of actions related to the AXIA Energia Reporting Channel and addressing measures related to the investigation of reports made;
- f) managing risks related to corruption and bribery practices and related conduct;
- g) making recommendations for improvements to compliance processes;
- h) approval of budgetary resources related to the integrity mechanisms implemented under the AXIA Energia Compliance Program;
- i) ensuring the existence and operation of an autonomous structure responsible for managing the integrity measures of AXIA Energia' Compliance Program;
- j) making public and overt statements related to the importance of the values and policies that make up the AXIA Energia Compliance Program, whether through explicit, internal or public statements or written statements ("tone from the top"), including concerning third parties.

5.1.2 Program governance

5.1.2.1 The AXIA Energia Compliance Program is promoted on a corporate basis by VGR, taking into account the external and internal rules and ethical conduct applicable to AXIA Energia and the management of corporate risks and related internal controls.

5.1.2.1.1 VGR has:

- a) ensure the autonomy in its decisions as well as independence in the conduct of its activities through direct reporting to the presidency of AXIA Energia and continuous reporting to the CAE;
- b) support from the compliance department that operates through annual planning of activities to predict, detect and remedy irregularities such as deviations, fraud and illicit acts, including those eventually committed by members of the senior management of AXIA Energia,



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as well as to foster and ensure the maintenance of a culture of integrity in AXIA Energia' organizational environment;

- c) its budget approved annually by the Board of Directors, in addition to sufficient and adequate material, human and technological resources to implement all AXIA Energia' Compliance Program measures.

5.1.2.2 AXIA Energia establishes and ratifies the use of specific protection mechanisms for professionals in the department responsible for coordinating the actions and measures of the AXIA Energia Compliance Program to prevent arbitrary punishments arising from the normal exercise of their duties.

5.1.3 Normative guidelines

5.1.3.1 The AXIA Energia Compliance Program has normative documents that address its way of "being", "existing", and "executing" as a way to create and implement the basis for the dissemination of knowledge related to the culture of ethics and integrity at AXIA Energia.

5.1.3.1.1 The review of the documents mentioned in sub-item 5.1.3.1 shall occur in accordance with AXIA Energia' corporate standardization system or whenever necessary. The documents shall be disclosed internally via AXIA Energia intranet and, in the case of a public document, on the company's website.

5.1.3.1.2 The guidelines established in the AXIA Energia Code of Conduct and this policy shall be broken down into regulations of the AXIA Energia Compliance Program addressing specific processes such as:

- a) interactions with the public sector at all levels, municipal, state and federal, and of any nationality;
- b) receiving or offering business courtesies such as gifts, presents, corporate invitations, hospitality and entertainment;
- c) receipt of reports and denunciations, treatment of manifestations and investigations, remediation measures and management of appropriate consequences;
- d) conducting due diligence and monitoring of third parties that relate to AXIA Energia;
- e) conducting due diligence and monitoring of AXIA Energia administrators, leaders and professionals;
- f) promotion and dissemination of the culture of integrity through communication, awareness and training actions;
- g) continuous monitoring, review and updating of the AXIA Energia Compliance Program.

5.1.4 Risk management

5.1.4.1 The risk management adopted by AXIA Energia includes using mechanisms for identifying, analyzing, treating, monitoring and reporting internal and external integrity risks related to its activities.

5.1.4.2 AXIA Energia identifies the risks to which it is exposed during its activities to subsequently classify and categorize them in a standardized and clear language, considering their respective characteristics. Regarding the treatment of risks



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identified, the respective addressing measures are planned, and the responses to risks are defined, which include avoiding, coexisting/accepting or mitigating/transferring.

5.1.4.3 AXIA Energia' Fraud and Corruption Risk Matrix shall be updated every two years through a specific methodology for mapping fraud and corruption risks (Fraud Risk Assessment - FRA) to verify the effectiveness of mitigation controls related to the identified risks.

5.1.4.4 The identified risks shall be monitored, mainly through indicators reporting to competent authorities, such as the CAE, the DE and the CA.

5.1.4.5 AXIA Energia has mapped controls and flows to prepare and maintain accounting entries that cover its main processes. The Entity Level Controls (ELC) risk and control matrix, part of the scope of compliance with the SOx Law, covers all internal controls and procedures related to AXIA Energia' Compliance Program, which are annually subject to an independent audit.

5.1.4.6 The internal controls related to the preparation and disclosure of the financial statements shall be reviewed annually to ensure the reliability of their numbers before their disclosure to the market.

5.1.4.6.1 The controls related to AXIA Energia' financial statements shall be robust and tested by independent auditors occasionally. The issuance of the Reference Form and the disclosure of quarterly financial statements ("ITRs") shall comply with Brazilian and US laws applicable to the capital market.

5.1.5 Culture of integrity

5.1.5.1 The culture of integrity encompasses coordinated initiatives for the alignment, dissemination and management of the company's ethical and corporate integrity culture, as well as awareness-raising actions directed to other stakeholders.

5.1.5.2 The actions shall be planned in conjunction with AXIA Energia' communication and corporate education departments and shall consider criteria such as:

- a) target audience and appropriate language;
- b) format;
- c) content of relevance to the target audience;
- d) approach means; and
- e) exposure to specific risks.

5.1.5.3 The AXIA Energia Compliance Program has the following pillars in this front of action:

- a) Awareness - campaigns and communication actions of the AXIA Energia Compliance Program that address relevant topics related to compliance regulations.
- b) Continuous training - use of different types of training, in person and online, including using updated and technological applications and tools for interaction, addressing issues related to AXIA Energia' compliance regulations, such as ethical conduct, anti-corruption, business courtesies and conflict of interest.



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- c) Compliance Ambassadors - a structured program for the performance of volunteer professionals who multiply the fronts and the ethical and integrity culture of AXIA Energia in their areas of operation, thus bringing greater capillarity to AXIA Energia' Compliance Program and promoting the effectiveness of its dissemination.

5.1.6 Third-party compliance

5.1.6.1 Individuals or legal entities with a propensity to relate to the company shall be subject to background check procedures for fraud, conflict of interest, bribery, corruption, sanctions, slave labor and money laundering, among other topics that may harm the company's image or cause joint and several losses.

5.1.6.1.1 The integrity analysis of third parties shall be carried out before their hiring and/or at the beginning of a business relationship, including, but not limited to, the analysis of related aspects:

- a) the history of judicial, administrative or investigative proceedings of fraud and corruption, in a broad sense, related to the third party or its partners, directors or administrators; and
- b) the type of relationship that shall be established between AXIA Energia and this third party to support its managers' decision making regarding the establishment of the relationship and conditions of association or contract.

5.1.6.1.2 AXIA Energia has mitigating and monitoring actions to be applied during the relationship term for all types of association or contracting of third parties.

5.1.7 Management of reports, findings and consequences

5.1.7.1 AXIA Energia has a centralized Reporting Channel, operated through an external and independent platform, to ensure compliance with any complaints about acts that violate AXIA Energia' Code of Conduct and/or other regulations related to AXIA Energia' Compliance Program or applicable legislation.

5.1.7.1.1 The platform is available for receiving complaints, anonymous or not, 24 hours a day, seven days a week, including the English and Spanish versions, on the AXIA Energia website, and can be accessed by professionals, leaders, administrators, third parties and external public through the link <https://relatoconfidencial.com.br/AXIA Energia/>

5.1.7.2 Other statements such as compliments, complaints, requests for measures and suggestions should be directed to the Ombudsman Channel. The protester's identity and the statements' content are confidential in all reported cases. The identification of the protester and the information received shall be kept confidential by those responsible for investigating the complaints during the entire procedure for addressing the complaints.

5.1.7.3 The maintenance of an independent channel for receiving complaints and the management of the respective investigation procedures are based on the following commitments:

- a) prohibition of any type of retaliation or consequence against the whistleblower in good faith due to the manifestations made, regardless of the origin of the reported content;
- b) Institutional protection to employees who work in the treatment of demonstrations, including against any attempts at retaliation, constraints and arbitrary punishments arising from the exercise of their activities and attributions, to preserve their institutional independence and the neutrality of decisions, as established in the AXIA Energia Code of Conduct;



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- c) addressing complaints made by a competent authority, ensuring proper segregation of function in the event of complaints related to conflicted individuals, including members of senior management;
- d) access to information by the protester on the measures taken regarding the object related to his complaint, even in cases of anonymous complaints, with confidentiality and reservation regarding the specific investigation and addressing processes being safeguarded;
- e) application of remedial measures and consequences proportional to the conduct of offenders by the competent authorities.

5.1.7.4 The AXIA Energia Reporting Channel guarantees the protection of personal data informed by the protester, including expressly, against unauthorized use and/or access.

5.1.7.5 The rationale of the complaint is essential to ensure an effective investigation, and the protester must provide at least the following:

- a) details of the allegations, indicating what, when and where the fact happened;
- b) names of the persons and/or companies involved, and, if any, of possible witnesses;
- c) situation of the occurrence, that is, if the fact is occurring or has already happened; and
- d) evidence or indication of how such information may be found and ascertained. In this sense, the AXIA Energia Reporting Channel allows files such as images, photos, videos, and audio to be attached. In cases where it is not possible to attach documents, protesters may indicate in which places/sources such evidence can be found.

5.1.7.6 AXIA Energia shall maintain an effective system for the management and treatment of complaints and infractions to ensure that all actions and conduct that do not comply with AXIA Energia' Compliance Program, corporate regulations and applicable legislation are effectively and regularly investigated, as well as that:

- a) the managers, leaders, professionals or third parties involved are duly held accountable;
- b) the damages caused to the companies involved are compensated; and
- c) specific remediation measures are taken to mitigate the risks and prevent the commission of new infractions.

5.1.7.7 Administrative and/or punitive measures shall be adopted for administrators, leaders or professionals involved in infractions committed, duly confirmed after the respective investigation processes.

5.1.7.7.1 The company may apply provisional administrative measures, in the course of the investigation procedures, to:

- a) ensure its regular progress;
- b) mitigate risks of the possible perpetuation of irregular practice or;
- c) preserve the regular functioning of the company's activities or its image and reputation, necessarily considering:
 - the circumstances of the facts under investigation;
 - the severity of the conduct found; and
 - the activities or functions of the individuals reported and/or involved in the investigation.

5.1.7.8 AXIA Energia shall have mechanisms to ensure the following:

- a) application of measures to interrupt the activities of the accused in cases where there is a risk that the accused may interfere with the investigation process and/or maintain the infringing conduct;



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- b) the application of specific remediation measures to legal entities with an active relationship with the company after identifying and proving acts that violate its internal rules and applicable legislation;
- c) the application of specific remediation measures to mitigate the identified risks and prevent the practice of new infractions;
- d) compensation for damages caused to the tangible or intangible assets of AXIA Energia.

5.1.8 Remediation of weaknesses

5.1.8.1 When detecting irregularities or infractions, those responsible for the VGR shall prepare, promptly, together with the departments managing the processes, action plans to be implemented to correct and improve the identified deficiencies.

5.1.8.2 Action plans should be prepared for detected deficiencies that include, but are not limited to:

- a) irregularities arising from the inefficiency of controls related to internal and external risks of aspects of ethics, integrity and conduct;
- b) risks in the relationship with third parties who have suffered sanctions arising from involvement with acts of corruption, conflict of interest and money laundering, identified during the monitoring of the relationship;
- c) proven complaints and findings identified in the investigation processes;
- d) notes arising from audit procedures, self-assessment of the program's maturity level, external quality review, certification process and internal and external indicators.

5.1.9 Intelligence of indicators and tools

5.1.9.1 The intelligence of indicators and tools consolidates the information generated by all processes of the AXIA Energia Compliance Program through indicators, automated and systemic mechanisms, tools and alerts. Its objective is to ensure the continuous improvement and direction of trends, ensuring constant evolution and adequacy of the program.

5.1.9.1.1 AXIA Energia' efforts are mainly related to the use of:

- a) automation of third-party evaluation systems and their continuous monitoring, processes and media, including the monitoring of indicators;
- a) tools for reporting interaction with the public sector, consultation and management of conflict of interest and actions involving the offer or receipt of business courtesies.

5.1.10 Continuous monitoring, review and update

5.1.10.1 The AXIA Energia Compliance Program shall be monitored and audited periodically to ensure its effectiveness and reliability, aiming at its strengthening, improvement and robustness.

5.1.10.2 The program shall use indicators and monitoring actions related to all fronts of the program, considering the following continuous monitoring instruments:

- a) internal audit work;



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- b) external audit;
- c) internal integrity culture research;
- d) external recognition of the program;
- e) reports and results of investigations of the AXIA Energia Reporting Channel;
- f) risk management;
- g) self-assessment of maturity level;
- h) external quality review.

5.1.10.3 The compliance department should use the results from the monitoring instruments and recommendations of the monitoring instances to improve AXIA Energia' Compliance Program.

5.2 COMMITMENTS, PROHIBITIONS AND GUIDELINES

5.2.1 Anti-corruption and anti-bribery

5.2.1.1 The managers, leaders, professionals and third parties are responsible for combating and not tolerating, in any event, conduct characteristic of fraud, bribery and corruption, as well as any related conduct, during the performance of their activities and the conduct of business, and shall make the necessary communications in the AXIA Energia Reporting Channel, with a guarantee of non-retaliation.

5.2.1.2 Considering the applicable anti-corruption laws (national or foreign) and sub-item 5.2.1.1, the managers, leaders, professionals, as well as third parties acting for the benefit of AXIA Energia are not authorized to:

- a) exert influence over a public or private sector agent to obtain, retain or direct business or decisions for the benefit of AXIA Energia or any person or third party related to them;
- b) perform, authorize, offer or promise, directly or indirectly, an undue advantage to a government agent or the third person related to it;
- c) interact with government agents in an unidentifiable or non-transparent manner on behalf of AXIA Energia;
- d) manipulate or defraud data or information within the scope of bidding processes or contracts arising from it;
- e) hinder the investigation or inspection activity of government agencies, entities or agents, or intervene in their performance, including within the scope of regulatory agencies and supervisory bodies of the national financial system;
- f) contractually relate to third parties without prior and appropriate diligence, causing potential risks of conduct, image and accountability of AXIA Energia to suppliers, service providers, corporate operations and special purpose companies (SPEs), customers, beneficiaries of sponsorships, donations, agreements, social projects, among others;
- g) hire professionals and leaders or appoint managers without prior and appropriate diligence and without identifying any previous irregular conduct that is relevant to AXIA Energia' decision-making;
- h) perform accounting records that do not fully and accurately reflect the transactions carried out by AXIA Energia;



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- i) make donations and political contributions to candidates and political parties on behalf of AXIA Energia.

5.2.2 Defense of free competition and antitrust

5.2.2.1 AXIA Energia' managers, leaders and professionals shall adopt ethical conduct when operating in competitive environments to value corporate practices that encourage free competition and aim to reduce the operational risks of AXIA Energia' activities vis-à-vis regulatory bodies, in line with legal principles and best market antitrust practices.

5.2.2.1.1 AXIA Energia does not relate to companies that:

- a) harm free competition or free enterprise;
- b) carry out the formation of trusts/joint ventures; and
- c) create agreements or adjustments with competitors to fix prices or manipulate proposals.

Accordingly, professionals, leaders, administrators, and third parties shall:

- a) keep privileged, strategic and confidential information confidential, not using it for their benefit or that of third parties (insider trading);
- b) inform, if it is a shareholder of AXIA Energia, about the trading of its shares on the stock exchange, as established in the Policy for Disclosure of Material Information and Trading of Securities;
- c) defend the rules of free competition, regardless of the place of operation, curbing the manipulation of prices in the market of operation (generation, transmission and commercialization of energy) and other markets using unfair or anti-competitive practices;
- d) select and hire environmental, social, cultural, sports, educational and technical-scientific projects according to objective criteria, and the selection and hiring of projects of initiative of professionals, leaders, administrators, or trade union organizations is prohibited, as well as the contribution to political parties or support for political campaigns of candidates for elective positions;
- e) perform the contracting of suppliers of goods or service providers through, preferably, price quotation;
- f) hiring professionals, leaders and administrators through recruitment with predefined criteria, favoring ample opportunity and equal participation of candidates in internal selection processes;
- g) report and deal with antitrust cases or denunciation of anti-competitive practices through public AXIA Energia management documents detailing the process to which the company is subject, as well as the possible application of fines on matters that violate antitrust legislation.

5.2.2.2 Professionals, leaders, administrators, third parties and other interested parties are encouraged to report anti-competitive practices directly to the AXIA Energia Reporting Channel for proper analysis and action.



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5.2.3 Prevention of money laundering and terrorist financing

5.2.3.1 AXIA Energia prohibits and repudiates all forms or attempts to launder money within the scope of its operations, and its professionals, leaders, administrators and third parties acting on behalf of the company shall be vigilant agents as part of their commitments in the relationship with the company. Thus, AXIA Energia has internal control procedures compatible with the size and volume of its operations, mainly focused on:

- a) collect and record information about customers to allow the timely identification of risks of money laundering and terrorist financing crimes;
- b) maintain a continuous training program for professionals, leaders and administrators aimed at disseminating guidelines, procedures and internal controls aimed at preventing money laundering and terrorist financing;
- c) apply background checks related to money laundering and the financing of terrorism by third parties;
- d) guide administrators, leaders, professionals and third parties regarding red flags of suspected money laundering and terrorist financing activities, and promptly report any cases related to such illegal practices in the AXIA Energia Reporting Channel.

5.2.4 Conflicts of interest

5.2.4.1 AXIA Energia shall prevent and manage potential conflicts of interest characterized by personal or professional relationships, private activities, misuse of inside information or interactions with the public sector.

5.2.4.2 Some of the situations that characterize conflicts of interest for AXIA Energia administrators, leaders and professionals, even if they are on vacation or leave, are:

- a) disclose or misuse inside information obtained during the exercise of the position, employment or function for their benefit or that of third parties at any time, including after their dismissal from AXIA Energia;
- b) act in their professional activities or on behalf of AXIA Energia in a way that implies the maintenance of a business relationship with individuals or legal entities;
- c) exercise, directly or indirectly, as attorney-in-fact, consultant, advisor or intermediary, activities incompatible with the duties of the position, job or function held within the scope of AXIA Energia, including on related areas or matters, to serve their interests or those unrelated to their duties;
- d) perform acts that benefit a legal entity in which the professional, leadership or administrator, their spouse, partner or relatives, consanguineous or related, in a straight or collateral line, up to the third degree;
- e) use the position they occupy to appropriate opportunities, commissions, rebates, loans, discounts, favors, bonuses or advantages for their own or others' benefit;
- f) receive a gift from those who are interested in the decision of the professional, leadership, administrator or collegiate in which they participate, outside the limits and conditions established in this policy and specific regulations;
- g) omit or neglect acts within its competence that compromise AXIA Energia;



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- h) exercise teaching activity in an institution that is interested in a decision of the administrator or collegiate, leadership or professional, as well as being a partner, directly or indirectly, of a company that is or may be a service provider or competitor of AXIA Energia.

5.2.4.3 All professionals, leaders, administrators and third parties shall act objectively and impartially, removing private, family or third-party interests, ensuring that their actions only favor AXIA Energia.

5.2.4.4 AXIA Energia managers and leaders shall:

- a) guide its performance in the strategic interests of the company;
- b) communicate to the other managers their impediment due to a conflict of interest;
- c) maintain the confidentiality of inside information;
- d) make prior, immediate and timely consultation, when identifying circumstances that put them in a situation of actual, apparent or potential conflict of interest.

5.2.4.5 In addition to the duties described in sub-item 5.2.4.4, managers and leaders, as well as AXIA Energia professionals, shall:

- a) inform, annually, through the Due Diligence questionnaire and declaration of links, circumstances that place them in a situation of actual, apparent or potential conflict of interest;
- b) ensure that, in case of parallel private activities, there is compatibility with their duties at AXIA Energia or during their working hours;
- c) respect the guidelines for receiving and offering business courtesies;
- d) not occupy a position in a company that can be considered a competitor or that has an active relationship with AXIA Energia;
- e) not participate in the contracting process and/or management of its execution in a situation that has a relationship of any nature with the third party involved;
- f) not provide service on their own or through family members to third parties with an active relationship with AXIA Energia;
- g) observe the rules established for interaction with a government agent or PEP;
- h) avoid direct subordination to relatives or vice versa, as well as not exert influence on the decision to hire relatives at AXIA Energia;
- i) not to make confidential information publicly available under any circumstances.

5.2.4.6 The nomination process for the positions of director of AXIA Energia shall follow the guidelines of the AXIA Energia Nomination Policy to ensure that they are not exercised by a person who has or may have any conflict of interest with the company.

5.2.4.7 The hiring of public agents or PEPs shall be previously submitted to the CPES in accordance with specific regulations that deal with the subject of diligence and monitoring of administrators, leaders and professionals.



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5.2.4.7.1 Hiring a government agent who has held a position or employment in public administration and who is in a quarantine period determined by a competent body, depending on the position or activities of its nature, are considered practices prohibited by AXIA Energia.

5.2.4.8 AXIA Energia shall identify, in advance, possible conflicts of interest that may occur during the contractual relationship with a third party. In parallel, it is up to the third party or AXIA Energia administrators, leaders or professionals, when they are aware of it, to timely communicate future situations that may cause a conflict of interest.

5.2.5 Business Courtesies

5.2.5.1 The offer or acceptance of any business courtesy shall be carried out with transparency, ethical and professional conduct in accordance with the AXIA Energia Code of Conduct and applicable Brazilian and foreign anti-corruption and bribery laws.

5.2.5.2 Administrators, leaders and professionals shall move away from the expectation of reciprocity through courtesy whose purpose is to obtain an undue advantage influence business decisions for the personal benefit of family members or AXIA Energia. The general rules applicable to such situations are found in specific regulations, and their general guidelines are set out below:

- a) only gifts with irrelevant and non-commercial economic value may be accepted, not exceeding, per person, R\$250 or US\$50 in the year;
- b) it is not allowed to pay business courtesies in cash or any other method, such as gift vouchers, concerts, treasury shares, etc., under no circumstances or motivation;
- c) the receipt of courtesies should not occur in a usual way, that is, more than once in 12 months, by the same professional, leadership or administrator and even to the same third party;
- d) in the specific case of courtesies offered to government agents or PEP, they shall comply with the rules and limits imposed by national or foreign legislation applied to the agent or PEP and may not aim to influence the public activity they carry out unduly. These business courtesies shall, in this case, be previously authorized by the compliance department and by the vice-presidency hierarchically linked to the professional or leadership;
- e) the receipt and offering of invitations to participate in seminars, fairs, industry meetings and congresses shall be in accordance with the ethical principles of AXIA Energia, with the normative documents, as well as with the AXIA Energia Code of Conduct, and shall not represent a risk to the company's reputation;
- f) travel, transfers, lodging and food for participation in seminars and other similar events in which AXIA Energia professionals, leaders, or administrators participate shall be funded by the company;
- g) invitations to concerts, sports activities and sightseeing of a non-professional nature, whose purpose is to provide leisure, shall only be allowed in case of regular institutional representation.

5.2.6 Interaction with public agents



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5.2.6.1 Due to the development of its activities, AXIA Energia' professionals, leaders and administrators may establish professional and contractual relationships with public sector agents and entities.

5.2.6.2 For due compliance with applicable anti-corruption laws, as well as the AXIA Energia Code of Conduct and other corporate regulations, the company has specific guidelines to guide the performance of its managers, leaders and professionals, in addition to third parties acting on its behalf, during its relations with the public sector, national or foreign, striving for ethical and lawful practices from the perspective of preventing acts of corruption and bribery and related conduct.

5.2.6.3 Professionals, leaders, and third parties acting on behalf of AXIA Energia who participate in bids or act in the management of contracts with the national or foreign public administration shall uphold the principles of antitrust and compliance with applicable anti-corruption law, being prohibited from performing any act with the purpose of:

- a) frustrate or defraud, through adjustment, combination or any other expedient, the competitive nature of a public bidding procedure;
- b) impede, hinder or defraud the performance of any act within the scope of a public bid;
- c) remove or seek to remove any participant in a public bid through fraud or the offering of any advantage;
- d) commit fraud in any public bid or the contract resulting thereof;
- e) create, fraudulently or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;
- f) obtain an undue advantage or benefit, fraudulently, from modifications or extensions of contracts entered into with the public administration, without authorization by law, in the call for tenders or in the respective contractual instruments;
- g) manipulate or defraud the economic and financial balance of contracts entered into with the public administration.

5.2.6.4 Concerning interactions with national or foreign public agents, regardless of their purpose, the rules for recording interactions established in specific regulations on interactions with the public sector shall be observed.

6 RESPONSIBILITIES

6.1 Board of Directors of AXIA Energia (CA)

6.1.1 Approve this policy.

6.2 Executive Board of AXIA Energia (DE)

6.2.1 Approve this policy, forward it for deliberation by the Board of Directors, and ensure its implementation.

6.2.2 Sponsor the AXIA Energia Compliance Program through actions to promote a culture of ethics and integrity.



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6.3 Audit and Risk Committee (CAE)

6.3.1 Monitor the application of the measures indicated in this policy.

6.3.2 Oversee the implementation and effectiveness of the integrity and governance measures of the AXIA Energia Compliance Program.

6.3.3 When applicable, issue recommendations for the topics covered in this standard based on qualitative and quantitative analyses of the reported reports.

6.3.4 Recommend potential improvements and review related reports to the CA.

6.4 Vice Presidency Governance, Risks, Compliance and Sustainability (VGR)

6.4.1 Ensure the adoption of the guidelines of this regulation.

6.5 Compliance Department

6.5.1 Ensure the implementation and dissemination of this policy.

6.5.2 Conduct corporate training and guidance necessary to comply with the provisions of this and other associated regulations.

6.6 Administrators, leaders, professionals and third parties acting on behalf of AXIA Energia

6.6.1 Adopt the guidelines described in this regulation.

7 MISCELLANEOUS

7.1 The content of this policy shall be known, observed and applied by all managers, leaders, professionals and third parties of AXIA Energia.

7.2 Other guidelines and aspects related to ethics and integrity addressed in this document are also present in other AXIA Energia regulations to reinforce the importance of integrity issues in the conduct of its business.

7.3 The legal and regulatory provisions related to the subject and the specific legal determinations and agreements in force of the company shall be observed.

7.4 This policy can be broken down into other specific normative documents, always aligned with the principles and guidelines established herein.

7.5 The normative documents and the provisions contrary to this policy are revoked.



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8 EDITING HISTORY

Edition	Code and name	Doc. and date of approval
1.0	AXIA Energia Compliance Policy	RES-418/23, dated 07/25/2023 DEL-123/23, dated 08/07/2023
2.0	Main changes	
Update to direct manifestations to the Ombudsman Channel; update regarding the procedure applied to interruption measures in the case of denounced activities; inclusion of an item related to the conflict of interest through the stage of verification of information by the CPES in the hiring of public agents and politically exposed persons and of a guiding sub-item, in specific contracts; inclusion in the concept item, regarding the identification of a government agent or public agent; update of a reference item due to the CVM Resolution provided for in the current Compliance Policy being revoked and providing for an item other than that indicated.		