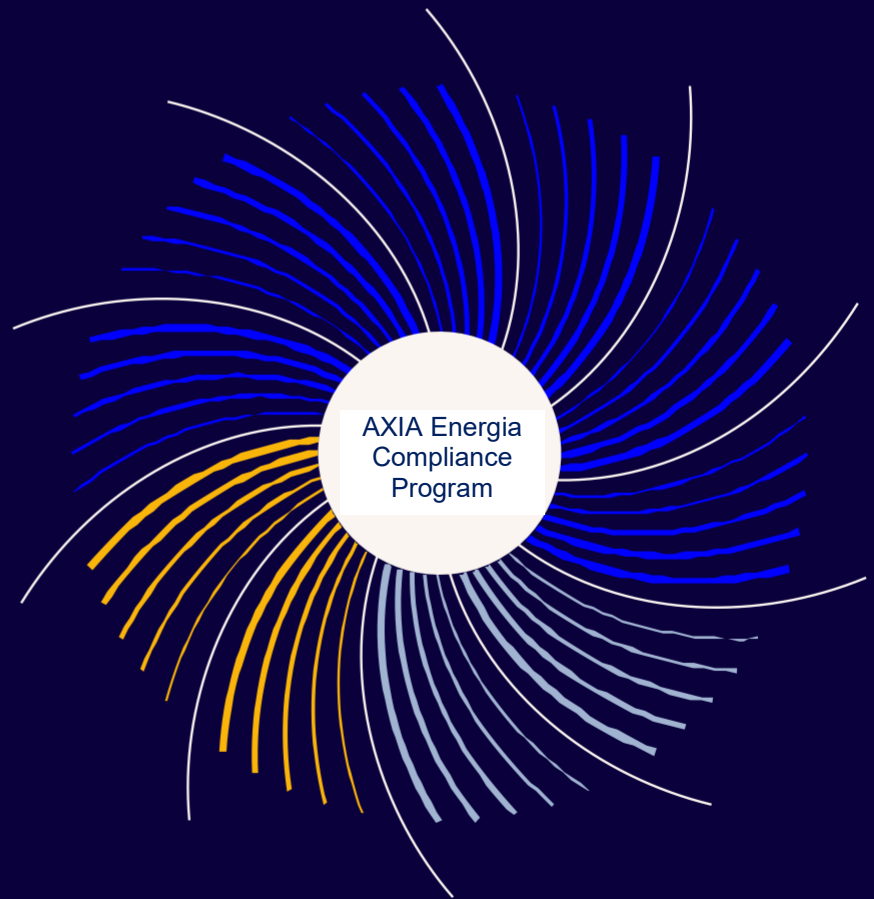


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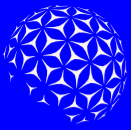


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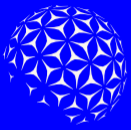
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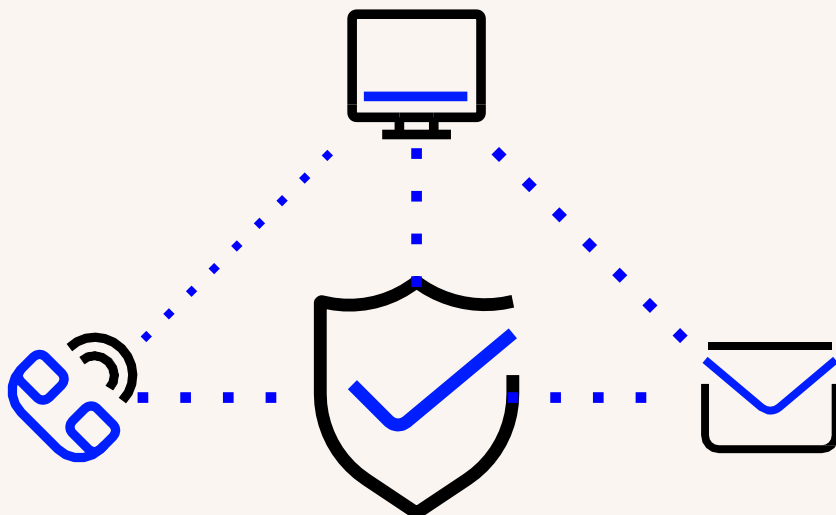
1. INTRODUCTION

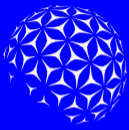
AXIA Energia's reporting channels are available so that all stakeholders who interact with AXIA Energia can express themselves, whether they are professionals, service providers, suppliers, customers, shareholders, the general public, and communities affected by our operations.

To prepare this document, we used as a basis the analysis of reports received in our channels and the results of the Compliance Channels Perception Survey conducted at the end of 2024.

THE OBJECTIVES OF THIS GUIDE ARE:

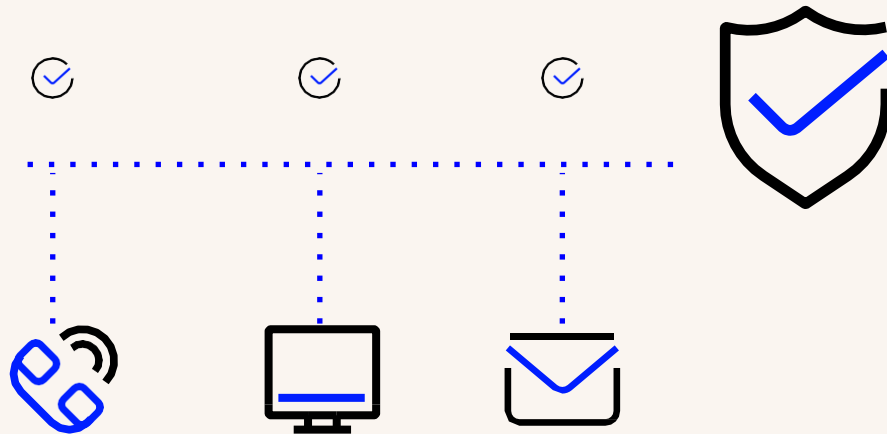
- Present the differences between the channels provided by AXIA Energia, ensuring accuracy in registering the report in the appropriate channel;
- Explain the path that the report follows, strengthening reliability;
- And guide reporters in properly categorizing their reports, optimizing the effectiveness of whistleblowing reports investigation and ombudsman reports handling processes and minimizing closures due to insufficient information.





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2. COMMUNICATION CHANNELS

A. REPORTING CHANNELS = OMBUDSMAN X WHISTLEBLOWING REPORTS

AXIA Energia's Executive Compliance Management is responsible for centralized management of AXIA Energia's channels and all its subsidiary and integrated companies, for reports of different natures. These channels make up the "Report Management, Investigations and Consequences" front of the Detection Pillar of our Compliance Program (Integrity Program). They are:



OMBUDSMAN CHANNEL

0800 721 3275

Monday to Friday - 8am to 6pm.

axia.com.br/canaldeouvidoria



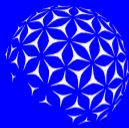
WHISTLEBLOWING CHANNEL

0800 721 9885

7 days/week | 24 hours/day

axia.com.br/canaldedenuncias

The channels can also be accessed directly from the **AXIA Energia** website.



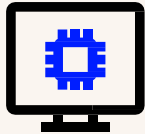
2. COMMUNICATION CHANNELS

UNDERSTAND THE MAIN DIFFERENCES BETWEEN THE 2 CHANNELS:

	OMBUDSMAN CHANNEL	WHISTLEBLOWING CHANNEL
Type of report	<p>It is the place for receiving complaints, requests, suggestions and compliments. A space for conflict mediation seeking the most appropriate solution for all those involved.</p> <p>Acts as second-level service, meaning the Ombudsman should be contacted primarily if responses to inquiries made through traditional channels –such as CSC – have been unsatisfactory.</p>	<p>Channel where anyone can safely and anonymously report any suspected violations by employees, suppliers, and service providers that breach AXIA Energia's Code of Conduct and/or Compliance Program</p>
Examples of reports	<ul style="list-style-type: none"> • Complaint - Expression of dissatisfaction or displeasure regarding an action, omission, or treatment provided by an employee or department of the company. • Request - Requirement for AXIA Energia to take action. • Suggestion - A proposal or formulation of ideas for improving policies and services. • Compliment - Expression or acknowledgment of satisfaction with the service provided 	<ul style="list-style-type: none"> • Behavioral deviations; • Sexual and moral harassment; • Discrimination of any kind; • Favoritism toward third parties or suppliers; • Improper use of company assets; • Theft, fraud, larceny, or misappropriation of company materials and assets; • Corruption and/or fraud of any kind; • Use or trafficking of prohibited substances; • Non-compliance with internal rules and policies; • Violation of Brazilian law; • Violation of the Code of Conduct.
Identification of the reporter	The reporter must identify themselves when making a report	The reporter may choose to identify themselves or not when filing a whistleblowing report.
Deadlines for handling	Response deadline of 30 business days, according to the Whistleblowing Management and Reporting Handling Standard.	The deadline for a filed whistleblowing report to be investigated and potential accountability determined depends on the nature and complexity of each whistleblowing report. However, the deadline is 60 business days, renewable for an additional 30 days.
Follow-up	The reporter can track the progress of their report through the individual protocol number provided at the time of filing	The whistleblower can track the progress of their whistleblowing report through the individual protocol number provided at the time of filing. The whistleblower is always informed, at the end, about the conclusion of the whistleblowing report, and also receives intermediate updates on the handling and requests for additional clarification.
Follow-up	All reports and whistleblowing reports are protected and handled in a confidential manner.	

2. COMMUNICATION CHANNELS

B. OTHER COMMUNICATION CHANNELS



COMPLIANCE MANAGEMENT PLATFORM (CMP)

Internal communication channel between AXIA Energia professionals and the Compliance team. Through it, it is possible to consult the Program's regulations, request guidance on topics such as conflicts of interest or third-party compliance, and record interactions with public officials and business courtesies received and offered.

SHARED SERVICES CENTER (SSC)

Service and Solutions Portal: portaldesolucoes.axia.com.br

Employee: Phone and WhatsApp: 0800 212 2999

Former Employee: Phone 0800 212 2999

SUPPLIERS

Access the Supplier Portal or contact us by email:

relacionamento.fornecedores@axia.com.br

PRESS

If you are a journalist, visit our Press Room or contact us by email:

imprensa@axia.com.br

INVESTOR RELATIONS

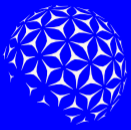
For inquiries, suggestions, complaints and compliments related to the capital market, write to: ri@axia.com.br

COMPULSORY LOAN

Access information about compulsory loan, applicant registration, and the Customer Service form.

ENERGY TRADING

To purchase energy for your company, sign up here. If you are a customer and need support: pos-venda.comercial@axia.com.br



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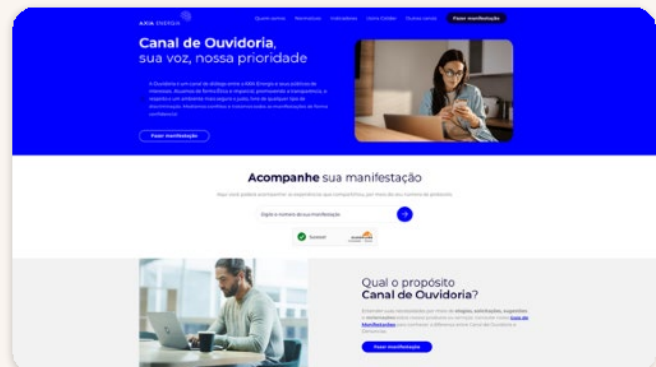
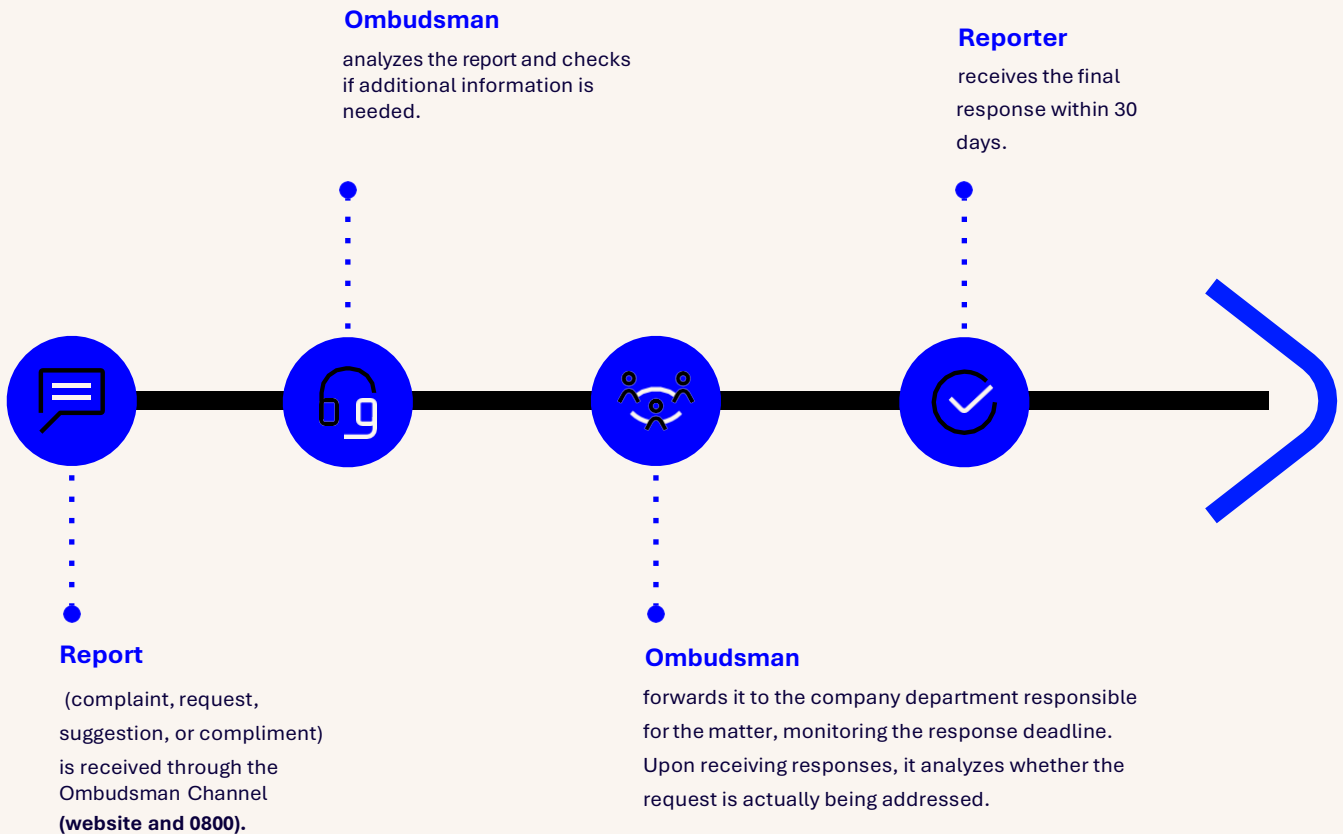
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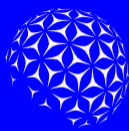
3. OMBUDSMAN

A. WHAT IS DONE WITH THE REPORT?

SIMPLIFIED FLOW

HANDLING OF REPORTS | OMBUDSMAN CHANNEL





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4. WHISTLEBLOWING REPORTS

A. WHAT SHOULD THEY CONTAIN?

When filing a whistleblowing report, it is important that you provide information with as much detail as possible. For example, the full name, position, and department of the employee being reported; a description of the reported person's behavior; other people involved; the date, time, and location of the reported incident. In some cases, lack of detail makes it impossible to investigate the whistleblowing report.

TO MAKE IT EASIER, REMEMBER THESE QUESTIONS:

WHAT do you want to report? The more direct, the better.

About WHOM are you speaking? Who is the person being reported?
Are there witnesses to the incident?

WHEN did it occur? The time when the reported incident occurred is very important so that it is easier to locate and proceed with the process.

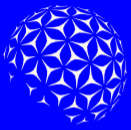
WHERE did the incident occur? The more specific the location, the better.

HOW did the incident occur? Was it through a contract, an e-mail, a message, or in person?

With this information, we can move forward with the process more quickly and effectively. However, if you don't have some of this information - or only have a vague idea - that's fine, just tell us what you know.

To help us serve you even better, if you have any evidence - a copy of a contract, e-mail, text message, audio, or video - please attach it to your report.





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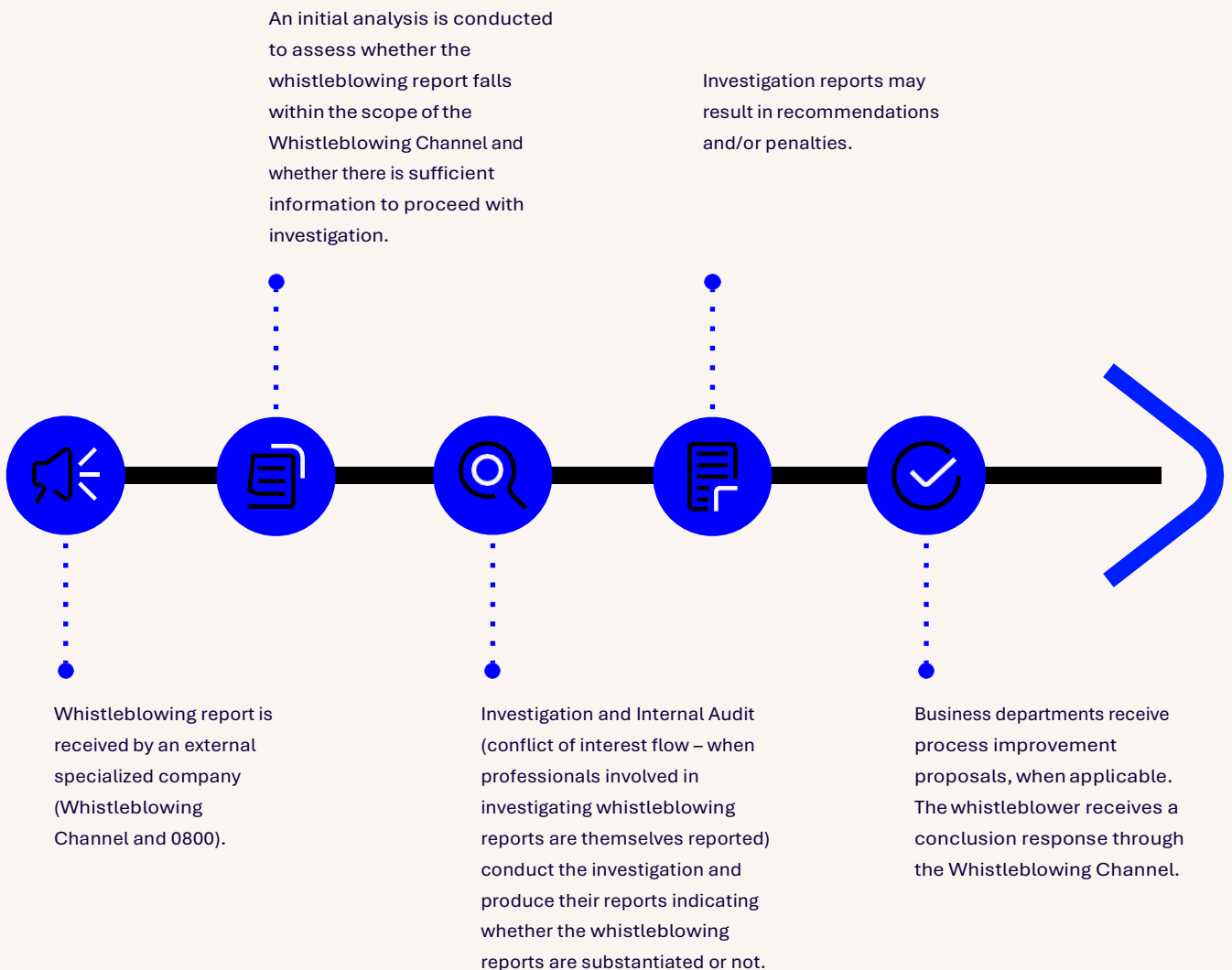
4. WHISTLEBLOWING REPORTS

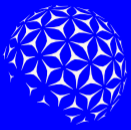
B. HOW IS A WHISTLEBLOWING REPORT HANDLED?



SIMPLIFIED FLOW

HANDLING OF WHISTLEBLOWING REPORTS | WHISTLEBLOWING CHANNEL





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4. WHISTLEBLOWING REPORTS

B. HOW IS A WHISTLEBLOWING REPORT HANDLED?

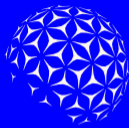
The investigation process is carried out by a specialized technical team. During the investigation of a whistleblowing report, interviews may be conducted with the whistleblower (if they identify themselves) or with witnesses mentioned in the whistleblowing report. Interviews are kept in strict confidence and the names of those interviewed are not disclosed. The more information we obtain in the interviews, the more accurate the investigation will be.



- We ensure the anonymity and confidentiality of good-faith whistleblowing reports, as well as protection against retaliation for the whistleblower.
- A protective environment is guaranteed for professionals who work in all stages of managing and handling reports in order to preserve their institutional independence and the neutrality of decisions.
- In cases where there is a risk that the accused may interfere with the investigation process and/or continue the misconduct, measures may be applied to remove them from their duties.

C. HOW ARE CONSEQUENCES / PENALTIES DEFINED

AXIA Energia has a Consequences Committee, coordinated by the Compliance Monitoring Management, composed of representatives from the People, Legal, and Compliance departments, which aims to analyze and ratify the consequences defined based on investigated whistleblowing reports.



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4. WHISTLEBLOWING REPORTS

C. HOW ARE CONSEQUENCES / PENALTIES DEFINED

Provisionally, the Committee has supported the Vice-Presidency of People and Services (VGS) in applying consequences requested by managers, ensuring the development of an equitable and transparent Consequence Management process in the Company.

Monthly, the Committee meets to address cases and define, based on a summary of the facts and indication of the violation, the recommended consequence, in accordance with the dosimetry established in internal regulations.

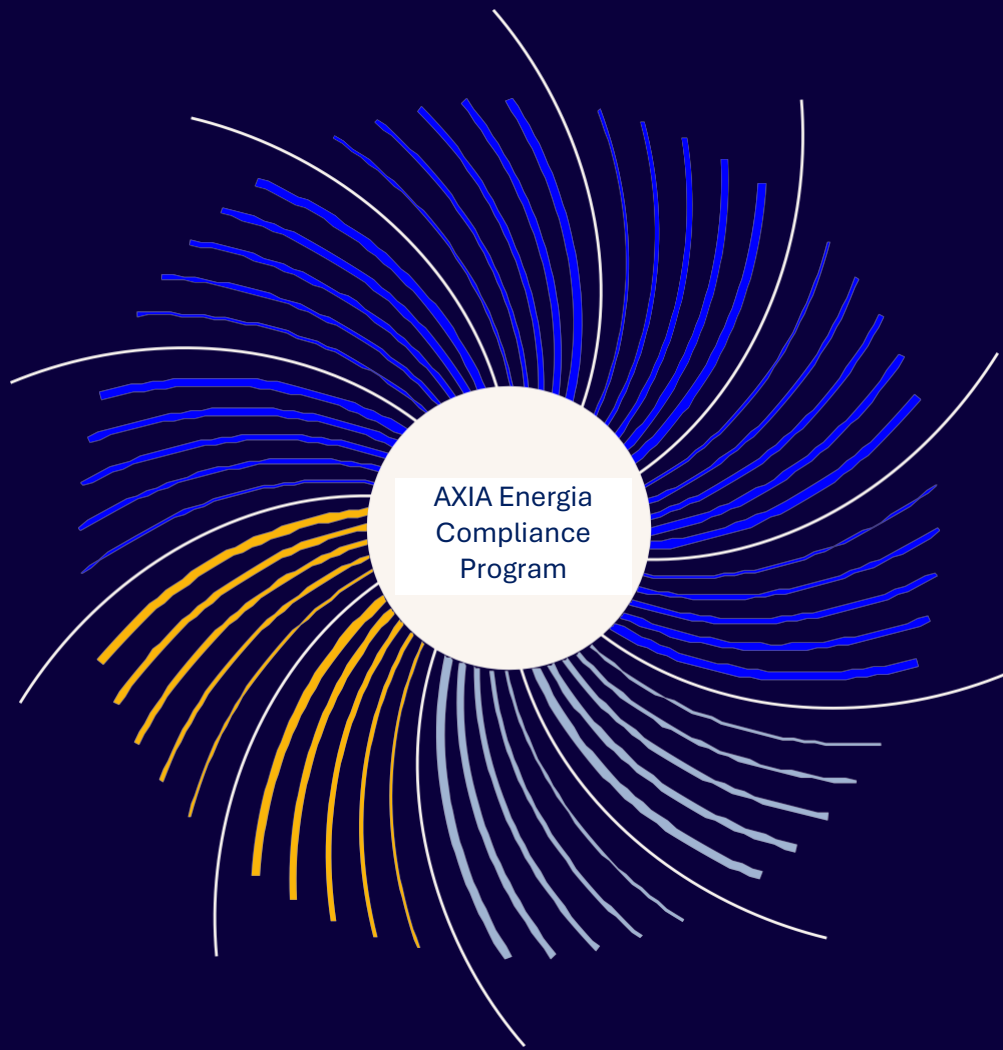
As provided for in the CLT - Consolidation of Labor Laws, consequences may include verbal warning, written warning, suspension, or dismissal for just cause and are applied only to professionals and leaders on AXIA Energia's own payroll.

For suppliers involved in violations, consequences include: fines, demobilization of contractors, etc., with this process being handled by the Supplier Management department.

5. DOCUMENTS AND LINKS

- [Code of Conduct](#)
- [Integrity Program](#)
- [Guide to Combating Sexual and Moral Harassment](#)
- [Guide to Business Courtesies at AXIA Energia](#)

NOTE: All normative and guidance documents of the Compliance Program are also available to AXIA Energia professionals on the Compliance Management Platform (Meritum).



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