

AXIA ENERGIA

FISCAL COUNCIL INTERNAL REGULATIONS

CHAPTER I PURPOSE

Art. 1 These Internal Regulations govern the operation, structure, organization and activities of the Fiscal Council ("Council" or "Board"), subject to the provisions of Law N. 6,404 of December 15, 1976 ("LSA"), of Centrais Elétricas Brasileiras S.A. ("Axia Energia" or "Company") Bylaws, applicable rules and good corporate Governance practices.

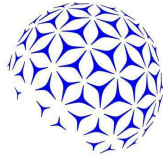
Sole paragraph. The Fiscal Council will be provided with the necessary resources and support so that its members can carry out their individual duties of independent and effective inspection.

CHAPTER II COMPOSITION AND OPERATION

Art. 2 As determined by the Bylaws, the Fiscal Council of Axia Energia, with permanent operation, is composed by up to 5 (five) effective members and their alternates ("Councillors"), elected by the General Meeting as prescribed by the Bylaws, all resident in the country, shareholders or not, with a term of action to be extended until the next Ordinary General Meeting that takes place after their election and may be re-elected.

Art. 3 Axia Energia will ensure to the members of the Fiscal Council, in the form and extent defined by the Board of Directors, the contracting of permanent insurance to protect them from liability for acts or facts for which they may eventually be sued judicially or administratively, provided that there is no incompatibility with the Company's interests.

Art. 4 It is a necessary condition for the exercise of the position of Fiscal Councilor to comply with all the requirements established in the Company's Articles of Incorporation, Axia Energia Code of Conduct, current legislation and other bylaws.



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First paragraph. Appointments to the position of member of the Fiscal Council of Axia Energia must always be preceded by an opinion issued by the Committee of People and Governance.

Second paragraph. The members of the Fiscal Council will be invested in their positions by signing the term of office.

Art. 5 At the first meeting of the Fiscal Council, the Councillors will elect the Chairman of the Board, who will be responsible for complying with the resolutions of the body, which will be drawn up in the Book of Minutes and Opinions of the Fiscal Council.

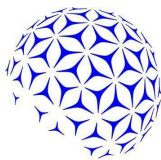
Sole paragraph. In case of vacancy of the Chairman of the Board, the other members of the body will determine who will succeed him/her.

Art. 6 The compensation of the Councillor for the exercise of the term of office shall comply with the provisions of the Bylaws, current legislation, guidelines established by the General Meeting and Axia Energia regulations and internal policies.

Sole paragraph. In face-to-face meetings, the members of the Board will be reimbursed for their expenses for transportation, food and stay whenever residents outside the city in which the meeting is held, and only for transportation and food when residing in the city.

Art. 7º In case of vacancy, resignation, permanent impediment or unjustified absence to two consecutive meetings or three interspersed, in the last 12 (twelve) meetings, the member of the Fiscal Council will be replaced, until the end of the term of operation, by the respective alternate, being responsible for the respective compensation.

Sole paragraph. The Fiscal Councillor who wishes to resign must do so formally, through correspondence addressed to the Chairman of the Fiscal Council, with a copy to the President of the Board of Directors, informing the date from which he will no longer be part of the Council.



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Art. 8 In the event of occasional absences and/or temporary impediments, which do not characterize loss of mandate, the alternate will be summoned to temporarily replace the full member.

First paragraph. If it is not possible to attend the meeting, the full member must communicate the fact to the Chairperson of the Fiscal Council and to the Governance Office at least 5 (five) days in advance of the meeting, so that there is enough time to call the alternate member and study the respective support material.

Second paragraph. If the communication referred to in the previous paragraph occurs within a period of less than 5 (five) days, the summoning of the alternate member will occur only if it is essential to the formation of an installation quorum for the meeting of the board.

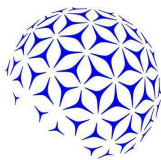
Third paragraph. The alternate member, when participating in the meeting in substitution of the full member, will receive the full amount of the compensation due in the month, and in the event of this hypothesis, the full member will not be entitled to the compensation related to this period.

Fourth paragraph. If there are 2 (two) or more meetings in the month, the compensation will be due proportionally to the effective participation of the full and alternate members in the respective meetings.

CHAPTER III ASSIGNMENTS

Art. 9 The Chairperson of the Fiscal Council shall:

- I – coordinate the making of the annual work plan;
- II – preside over the meetings and guide the work, including the order, the debates, the solution of questions of order, and the counting and the result of votes;
- III – request that the statements of the Council be forwarded to the appropriate parties;
- IV – request the presence in the meetings of people who, by themselves or by entities they represent, may provide clarifications pertinent to the matters on the agenda;



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V - represent the Council in all necessary acts, including correspondence; and
VI – ensure the periodic updating of the Internal Regulations.

Art. 10 Each member of the Fiscal Council shall:

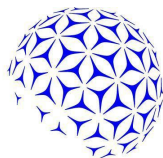
- I – attend or participate remotely in the meetings of the Board and to give an opinion on matters that are incumbent upon it by virtue of law, bylaws or regulation;
- II - - examine matters assigned to it, issuing opinions on them, when applicable;
- III - take part in discussions and votes, requesting views of the matter, if deemed necessary, during the debate and before the vote;
- IV - - request from the administrative bodies books, documents or information considered indispensable for the performance of the functions of the Council;
- V - - notify the Chairperson of the Fiscal Council, in writing, informing the Governance Office, whenever possible, at least five days before the scheduled meeting date, of the impossibility of attendance or remote participation;
- VI - comply with and enforce the Internal Regulations and other legal or regulatory provisions for the functioning of the Council;
- VII - declare in advance whether he/she has, for any reason, a private or conflicting interest with that of the Company regarding any of the topics submitted to his/her appreciation, refrain from participating in its discussion and voting, and request the registration in the minutes of his/her withdrawal and the extent and nature of his/her interest; and
- VIII – raise, when he/she becomes aware, the conflict of interest of another Councillor in dealing with a certain matter, if he/she does not do so in a timely manner.

CHAPTER IV COMPETENCE

Art. 11 As a supervisory body for the acts of the managers and the budgetary, financial and equity management of Axia Energia, the Fiscal Council shall act within the limits of its powers in strict accordance with the provisions of LSA, the Bylaws and other legal and regulatory provisions in force.

First Paragraph. It is also incumbent upon the members of the Fiscal Council:

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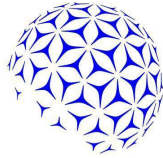
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- I – provide information on matters within its competence to the shareholder or group of shareholders representing at least 1% (one percent) of the capital, when requested, provided that the following precautions are adopted: (a) prior knowledge of the content of the demand and the requesting shareholder to the Investor Relations Office and the Governance Office; (b) compliance with legal, regulatory and internal rules regarding the confidentiality of privileged information; (c) the provision of information by the Company, when the demand is legitimate, must occur through the Investor Relations Office, which may require the shareholder, if applicable, to sign a confidentiality agreement;
- II – examine the Annual Report on Internal Audit Activities and the Annual Internal Audit Plan;
- III - request the Internal Audit body to send the reports produced on the acts and facts of Axia Energia' management, as well as the determination of specific facts;
- IV – prepare, amend and approve its Internal Regiment;
- V - determine the hiring of specialized consulting, whenever necessary, for the fulfilment of its obligations;
- VI - prepare an annual work plan, which will contain matters related to the supervisory function, of a general and specific nature of the company and may be amended throughout its term, by the agreement of the majority of its members;
- VII - monitor the implementation of additional adjustment measures that are necessary to improve the Company's performance and productivity;
- VIII - request data and elements from the Axia Energia Internal Audit unit that are necessary or convenient to support the exercise of its duties; and
- IX - take measures or initiatives that, in its judgment and subject to the limits of its competence, bring assistance to the control bodies involved.

Second paragraph. The attributions and powers conferred by law to the Fiscal Council cannot be granted to another body of Axia Energia.

CHAPTER V DUTIES AND RESPONSIBILITIES

Art. 12 The members of the Fiscal Council have the same duties as the managers, referred to in articles 153 to 156 of LSA, and are liable for damages



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resulting from omission in the performance of their duties and acts performed with guilt or intent, or with violation of the law or the Articles of Incorporation.

Art. 13 Matters of a confidential nature that are considered by the Board will be kept confidential by the Councilors and other participants of the meeting, subject to the provisions of § 5 of art. 157 of LSA and in the regulations in force in the Company on the disclosure of relevant information and the trading of securities.

CHAPTER VI MEETINGS

Art. 14 The Fiscal Council shall meet monthly in ordinary session, or extraordinarily by order of the Chairperson of the Board.

First paragraph. The convening of the Councilors for the ordinary meetings shall be made, in writing, at least five (5) days in advance of their holding, except in cases of manifest urgency, at the sole discretion of the Chairperson of the Council.

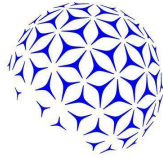
Second paragraph. With the act of convocation, the agenda of the meeting will be sent to the Councilors, stating the agenda and information on the documents made available for prior reading.

Third paragraph. In cases of urgency, recognized by the plenary, matters not included in the agenda may be submitted to discussion and voting.

Art. 15 The participation of the Fiscal Councillor may take place remotely, by means of a teleconference or videoconference, considering that the vote of the Councillors who manifests using the chosen means of communication is present at the meeting and valid.

Art. 16 The Boards' statements of the Fiscal Council will be approved by majority vote, and the President, in case of a tie, in addition to the personal vote, will be responsible for the tie-breaking.

First paragraph. The resolutions and pronouncements of the Fiscal Council will be drawn up in the book Minutes and Opinions of the Fiscal Council.



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Second paragraph. The minutes of the Board meetings must comply with the same rules for disclosure of the minutes of the Board of Directors.

Art. 17 In the event of the President's absence, the other Councillors present will choose the one who will coordinate the meeting.

Art. 18 The work carried out at the meetings will be as follows:

- I - verification of the existence of a quorum in accordance with the provisions of the Bylaws;
- II – drawing up of minutes to record any lack of quorum;
- III - communications from the President, other Councillors and person designated to secretary the meeting;
- IV - presentation, discussion and, when applicable, voting on the matters on the agenda; and
- V - other matters of general interest.

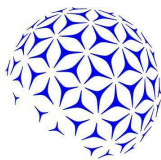
Art. 19 In the discussion of reports and opinions, the Chairperson shall give the floor to the Councillors who request it, who may, during the discussion, formulate oral or written requests, requesting measures for the instruction of the matter under discussion.

Art. 20 The Councillor who does not consider himself sufficiently enlightened may request a view of the document or postponement of the discussion, provided that it is before the beginning of the vote, being up to the Chairperson of the Fiscal Council to assess the request.

First paragraph If the request for review is not granted, the requesting Councillor may appeal to the Board, which will have the final word on the request.

Second paragraph. The deadline for review, if granted, may not exceed the next meeting.

Art. 21 For each meeting of the Fiscal Council, minutes will be drawn up indicating the order number, date and place, Councillors present, justifications for absence, reports of the work, resolutions taken and referral of measures.



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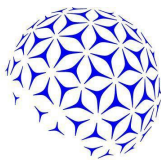
Art. 22 The Fiscal Council shall, in addition to the legal provisions, meet periodically with the Board of Directors and the Audit and Risk Committee, whenever deemed pertinent.

CHAPTER VII SECRETARIAT AND ADVICE TO THE COUNCIL

Art. 23 Axia Energia Management will make available to the Fiscal Council, the Governance Office team to provide the necessary administrative and technical support to the Board, whose meetings must be secretariated by qualified persons.

Art. 24 This team will carry out the activities for the proper functioning of the Fiscal Council meetings, being responsible for:

- I - organizing and sending, under the guidance of the President, the agenda of the matters to be dealt with at each session, gathering the necessary documents;
- II - distributing the agenda and documentation, reading the files and noting the debates and resolutions for consignment in minutes;
- III - drawing up the minutes of the meetings, which will be organized in its own electronic book, and making them available to the Councillors upon their approval;
- IV - issuing and receiving correspondence and documents relevant to the Council;
- V - preparing the documents to be signed by the President and other members of the Council;
- VI - preparing, in advance, minutes of the official acts resulting from the decisions of the Fiscal Council, subject to approval;
- VII - taking the measures of administrative support to the Council, necessary to comply with the provisions of this Regulation and the legislation and regulations in force;
- VIII - arranging for the summons, in writing, of the members of the Council for the meetings, as directed by the Chairman of the Fiscal Council;
- IX - requesting tickets, accommodation and reimbursements due when holding face-to-face meetings of the Fiscal Council;



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X – providing registration with the commercial board and publicizing the minutes and opinions of the Fiscal Council under the terms of current legislation; and

XI – organizing, ordering and watching over the history of documents received and issued by the Fiscal Council.

CHAPTER VIII GENERAL PROVISIONS

Art. 25 It will be up to the Fiscal Council to resolve any doubt if it exists in these Internal Regulations, as well as to promote the modifications it deems necessary.

Sole paragraph. Omitted cases from this Internal Regulation will be resolved by the Board.

Art. 26 These Internal Regulations were approved on 10.31.2025 by the Fiscal Council of Axia Energia, replaces the Internal Regulations approved at the 560th Meeting of the Fiscal Council on 03.22.2024, enters into force as of 10.31.2025 and will be made available on the Company's website.