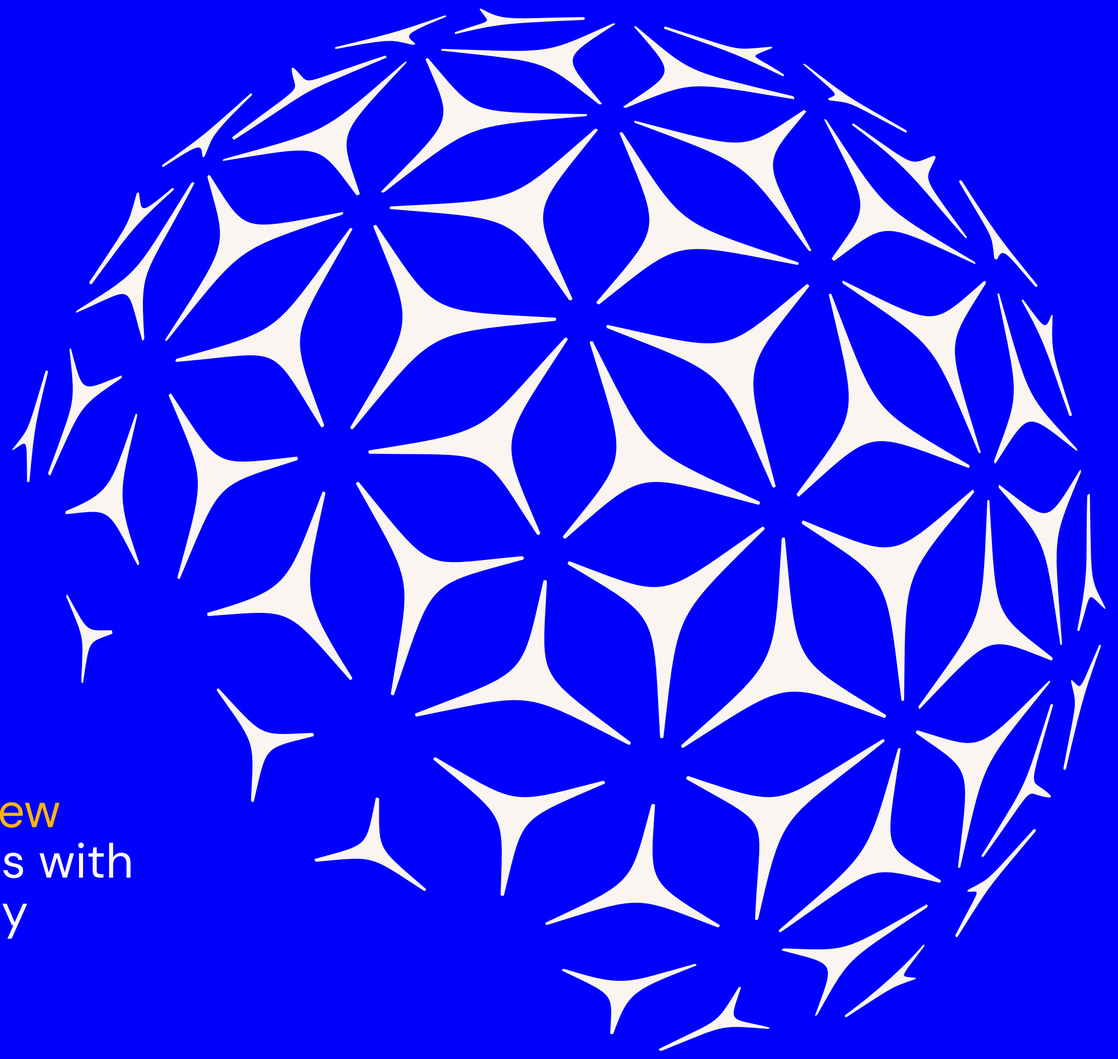


2025

ANNUAL COMPLIANCE REPORT

AXIA ENERGIA



The new comes with energy

Presentation

A MESSAGE FROM THE LEADERS



Ivan de Souza Monteiro

CEO at AXIA Energia

"AXIA Energia is experiencing a decisive moment in its history. We are advancing through a profound transformation that reinforces who we are: a solid, sustainable company, prepared to build new partnerships and business opportunities. We are the largest 100% renewable energy company in the Southern Hemisphere —a position that reflects the strength of our legacy and the responsibility we undertake towards the future.

None of this is sustainable without a clear foundation: integrity. For ten years, our Compliance Program has been consolidating a culture that guides decisions, strengthens governance, and provides security for the company to grow consistently and transparently. For us, integrity is not just talk. It is daily practice, a selection criterion, and a permanent commitment from leaders and every professional at AXIA.

We are proud of the company we are becoming. And this pride is strengthened when we are convinced that we are moving forward in the right way: with respect for people, responsibility towards society, and the utmost fidelity to our principles. This is the legacy we preserve and the foundation upon which we continue to build the future of AXIA."

Ivan de Souza Monteiro

Presentation

A MESSAGE FROM THE LEADERS



Camila Gualda Araújo

Vice-President of Governance and Sustainability at AXIA Energia

"Our COMPLIANCE PROGRAM is celebrating its 10th anniversary and, like AXIA, continues to evolve. Throughout this journey, we have matured processes and strengthened practices, always in line with regulatory requirements and the best market references.

Sustainable growth demands solid foundations. Our governance ensures that all areas of the company operate with agility and efficiency, always in accordance with internal regulations and the highest integrity standards.

The success of the program reflects the very strength of AXIA: a company that has integrity as the central axis of its culture and that directs its actions to build an increasingly solid and powerful future."

Camila Gualda Araújo

Presentation

WHO WE ARE

We are AXIA Energia: the largest renewable energy company in the Southern Hemisphere.

In 2025, we took an important step in our journey: we changed our name and brand, completing a profound transformation of a company that had been preparing for new business challenges. We moved from the strength of a huge legacy of a state-owned company, founded in 1962, to a capitalization process, completed in 2022.

With 100% of our energy coming from renewable sources, we are present throughout the national territory, generating 17% of the country's total installed capacity.

Our operations are guided by a solid commitment to responsible governance, ethics, and transparency in all relationships. We structure our processes based on extremely strict policies of compliance, risk management, and internal controls, ensuring integrity in decisions and alignment with best market practices.

Simultaneously, we integrate environmental, social, and governance criteria into our business strategy, promoting efficient management of natural resources, the development of the communities where we operate, and the empowerment of people. This approach strengthens our ability to generate value consistently and sustainably, ensuring excellent operational performance with long-term responsibility.

We have evolved to create new opportunities and position ourselves as strategic partners for those who will lead the century of renewable energy, with ethics as a non-negotiable value. We have changed our positioning and vision for the future to become catalysts for these transformations.

This is how AXIA Energia will create new ways to expand its power and contribute to the country's development, strengthening one of the cleanest energy matrices in the world.





VALUE
Integrity always

Trust and integrity are the foundation of our relationships inside and outside the company. Ethics, transparency, and respect generate solidity, reflect our interactions and behaviors, and guide our business.

Presentation

OUR HISTORY

10 YEARS OF EVOLUTION



2016

INCEPTION of the Compliance Board

COMPLIANCE PROGRAM
Unique across the entire company, including subsidiaries.

2017

WHISTLEBLOWING CHANNEL
Operation of an external and independent channel; Centralization of all reports from subsidiaries into a single report.

2018

FRA
Development of a Fraud & Corruption Risk Map – Consolidated overview of all Eletrobras companies.

2020

PRO-ETHICS 20/21
Public recognition by the Brazilian government's supervision agency

2021

FRA (2nd edition)
Updating of the Fraud & Corruption Risk Map – Consolidated overview.

100% TRANSPARENCY MOVEMENT
Joining the UN Global Compact Network initiative in Brazil.

2022

COMPANY CAPITALIZATION

PRO-ETHICS 22/23
Public recognition by the Brazilian government's supervision agency

2023

STRATEGIC REPOSITIONING
of the Compliance Program – True Corporation Model

» Revision of the FRA (+ ESG) » Centralized compliance management at the holding company » Creating the Monitoring function

2024

DISCIPLINARY COMMISSION
centralize the management and application of disciplinary actions.

2025

FRA
Updating of the fraud & corruption risk map - ESG risk revision

MATURITY ASSESSMENT
of AXIA Energia's Compliance Program - LEVEL: Reference

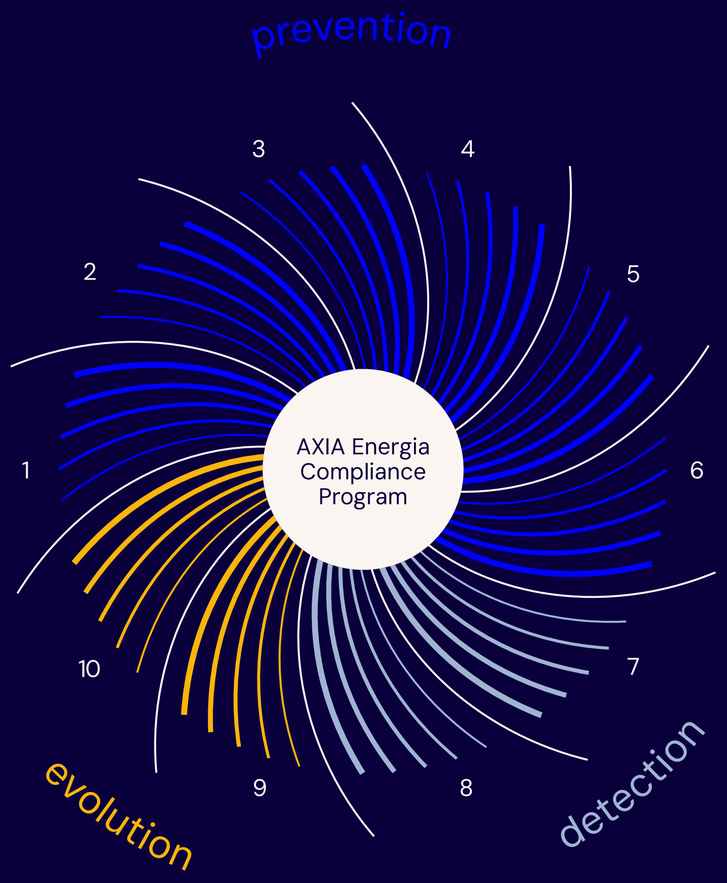
COMPLIANCE PROGRAM

Compliance Program

STRUCTURE

The Compliance Program brings together a set of actions that help prevent, identify, and correct irregularities such as fraud, corruption, and unethical conduct.

More than just complying with anti-corruption laws, we want to strengthen the culture of integrity inside and outside the company, involving leaders, professionals, partners, and suppliers. Our program has 3 pillars: prevention, detection, and evolution.



1. Leadership engagement
2. Program Governance
3. Regulatory guidelines
4. Risk management
5. Culture of integrity
6. Third-party compliance
7. Management of Reports, Investigations and Consequences
8. Remediation of weaknesses
9. Intelligence Indicators and Tools
10. Continuous Monitoring, Review and Updating

Compliance Program

Reference Maturity Level

In 2025, an independent assessment of the maturity of the AXIA Energia Compliance Program was conducted, including the percentage of adherence to Brazilian and North American legislation, as well as applicable ISO standards. The results indicated a Reference Maturity Level, demonstrating the robustness of the Program and allowing for greater accuracy and assertiveness in integrity risk management.

According to the legal and regulatory perspective of the study, the Program presents the following adherence indices:

86%
in relation to the Brazilian Anti-Corruption Law;

97%
in relation to American law (Foreign Corrupt Practices Act of 1977);

98%
in relation to ISO 37301 (Compliance Management System);

98.5%
n relation to ISO 3700 (Anti-Bribery Management System).

PREVENTION

Prevention

ENGAGEMENT OF LEADERS

The Board of Directors and Executive Board lead by example and demonstrate, on a daily basis, a commitment to ethics and best practices.

All members of the Executive Board, Board Members, Audit Committee Members, and members of the Audit & Risks Commission undergo an onboarding process upon taking office that includes training on the value of Integrity Always, and they receive a Compliance Guide for Directors and Managers.

Lectures are held annually for board members covering topics related to compliance guidelines and practices, risk management, information security, and sustainability. In 2025, 100% of members were trained.

Support & Sponsorship

Participation in the opening of the annual event promoted to all AXIA Energia professionals and contractors in November: Compliance, Risk, and Information Security Week.



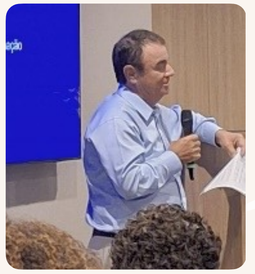
Ivan Monteiro
CEO



Camila Araujo
Governance & Sustainability VP



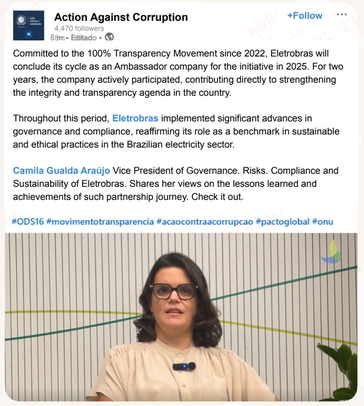
Carlos Márcio Ferreira
Carlos Márcio Ferreira Board Member







Voluntary public Commitment to the 100% Transparency Movement



Post of VP Camila Araújo's speech on the Action Against Corruption website **Global Compact- May/25**

Prevention

GOVERNANCE

Our team

The Compliance Board, reporting to the Vice-Presidency of Governance and Sustainability, has independence and autonomy, with its own budget and a robust structure to ensure efficiency and impartiality.

The Program is supervised by the Audit and Risks Commission at AXIA Energia, through quarterly reports of the Compliance Program, with the main indicators of the compliance processes implemented within the company.



Camila Araújo
Governance & Sustainability VP



Thatiana Martins
Compliance Officer



Natália Couri
Risk Prevention Manager



Carolina Fortunato
Monitoring Manager

Prevention

REGULATIONS

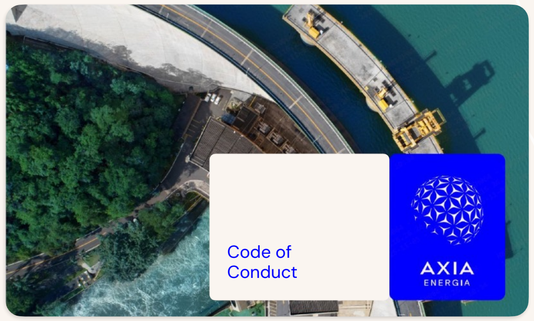
Click to open link

CODE OF CONDUCT

This document guides the ethical, responsible, transparent, and sustainable work of AXIA Energia. It defines the principles and expected attitudes of all AXIA Energia professionals in relation to all audiences.

It is approved by the Board of Directors and disseminated to all our professionals, who sign an Acceptance Agreement, committing to be familiar with and comply with the document guidelines.

The document is also part of the clauses of all agreements entered into by the Company.



Click to open link

COMPLIANCE POLICY

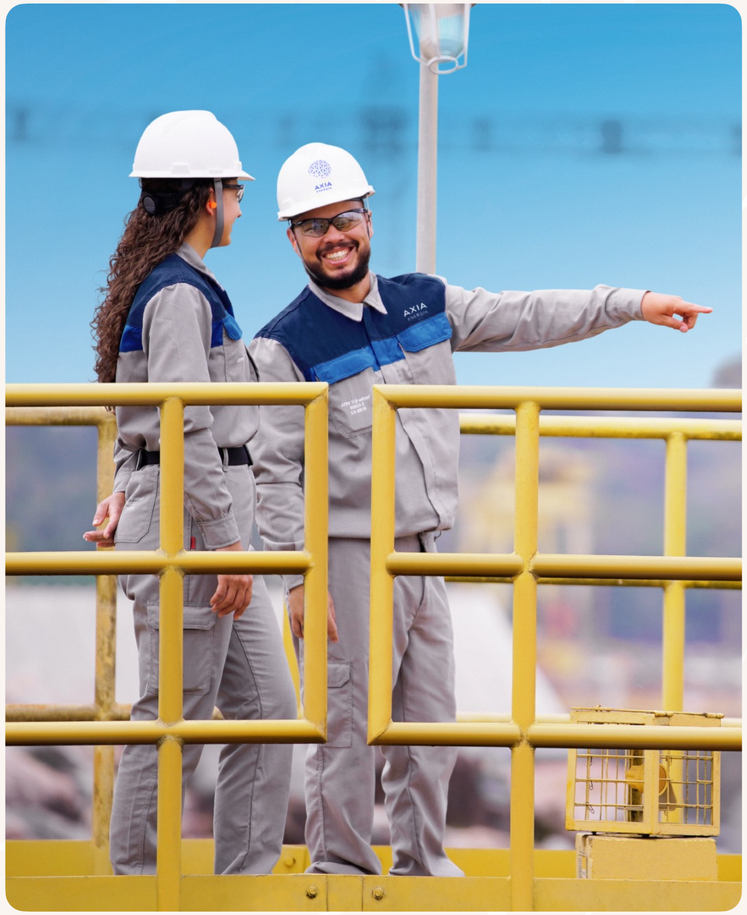
This document provides the structure of AXIA Energia's Compliance Program, its guidelines, and mechanisms.

Internal Policies

Interaction with Public Officials Policy
Business Courtesies Policy
Culture of Integrity Policy
Due Diligence and Third-Party Monitoring Policy
Due Diligence and Monitoring of Managers, Leaders and Professionals Policy
Management of the Whistleblowing Channel and Handling Complaints Policy
Policy on Monitoring and Updating the Compliance Program

Booklets & Guides

- **Booklet on Fighting Sexual & Moral Harassment**
- **Guide to Complaints**



Prevention

ACKNOWLEDGMENT

EMPRESA PRÓ ÉTICA

EMPRESA PRÓ ÉTICA 2022-2023 — 2022-2023 91,3 pontos

EMPRESA PRÓ ÉTICA 2020-2021 — 2020-2021 84,1 pontos

We have been a Pro-Ethics company for the last 2 cycles. An initiative by the Brazilian Office of the Federal Controller General (CGU) that acknowledges companies committed to integrity, transparency, and prevention against corruption.

PACTO BRASIL PELA INTEGRIDADE EMPRESARIAL

"Pacto Brasil pela Integridade Empresarial" (Brazil Compact for Corporate Integrity) is an initiative by the Brazilian Office of the Federal Controller General (CGU) that encourages companies and private entities operating in the country to voluntarily make a public commitment to corporate integrity. It is a prerequisite for participation in the Pro-Ethics Company program.

Joined: **May 2025**
Score **98.75 (max 100)**

COMPLIANCE SUMMIT & AWARDS BRAZIL VENCEDOR 2025

On 09/25/2025, the Compliance department at AXIA Energia received the Leaders League award for Best Compliance Department in the Brazilian Energy sector at the Compliance Summit & Awards Brazil, an international acknowledgment of excellence in integrity and corporate governance.

Índice de Sustentabilidade Empresarial ISE

B3 Corporate Sustainability Index (ISE)
A score above **90%** is given to companies that show high commitment to **sustainability** and **corporate responsibility.**

2025 score
Ethics Management at the company = **96.53**
Competition defense = **100.00**

Dow Jones Sustainability Indexes

Dow Jones Sustainability Index.
It is a global index that evaluates the performance of companies in environmental, social and governance (ESG) criteria.

2025 score
Ethics Management at the company = **90.00**



AXIA Energia's practice "Management of the Whistleblowing Channel: Transparency & Evolution", was awarded in category "100% Transparency on the Whistleblowing Channels" in the 100% Transparency Movement Award of the Global Compact - Brazil Network, during the 2030 Ambition Forum (2025).

Prevention

CULTURE OF INTEGRITY

Compliance, Risk, and Information Security Week

Annual event with lectures and innovative activities. In 2025, we held the Compliance Challenge: Overcoming Risks – a game with compliance riddles and puzzles to be solved within a set time. The event had the participation of almost 3,160 professionals in the states where we operate.



Opening: All aboard with Tamara Klink: “Risk & legacy”



Compliance Operation: **Escape by overcoming the risks**

Thematic Events and Continuous training for Specific audiences

Training for AXIA Energia Buyers on criteria and tools for evaluating and monitoring supplier integrity, conducted in 9 groups, reaching 91% of buyers.

Webinar on Ethics and Fighting Moral Harassment with a roundtable discussion among areas responsible for the topic, answering questions and presenting company initiatives and tools.

Training on Corporate Courtesies, addressing corporate rules for receiving and offering them, as well as registration on the compliance platform.



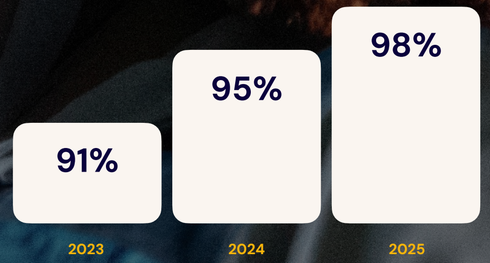
Annual Integrity Training

Mandatory for all AXIA Energia professionals. In 2025, made available as a learning pathway, Trilha Na Linha, consisting of 6 modules covering the key compliance topics:

Module 1: Anti-Bribery & Anti-Corruption
Module 2: Interactions with Public Officials
Module 3: Conflict of Interest
Module 4: Relationship with Third Parties
Module 5: Unethical Behaviors
Module 6: Fraud & Misappropriation

6996 trained professionals – 98% of the staff
604 trained leaders – 99% of the total

% of professionals and leaders trained in Integrity



Compliance for new professionals:

Onboarding covering guidelines from the Code of Conduct and the Compliance Program - in 2025 there were 31 groups with a total of 902 newly trained professionals.

Prevention

CULTURE OF INTEGRITY

Training Leaders

"Roundtable Discussions on Risks, Compliance, and Information Security"

In 2025, we conducted a total of 10 training sessions with the group of officers, managers, and coordinators from each Vice-Presidency, in events held in a hybrid format. The meetings included the participation of the Vice-President of Governance and Sustainability as a facilitator, and the respective Vice-Presidents as sponsors of the educational initiative, along with their teams.

A total of 456 leaders took part in the training sessions.

Legal Vice Presidency



Vice Presidency of Engineering and Projects



Vice Presidency of Finance and Investor Relations



Vice Presidency of Operations & Security



Vice Presidency of Learning, People and Services



Vice Presidency of Strategy and Business Development



Prevention

CULTURE OF INTEGRITY

Compliance ambassadors program

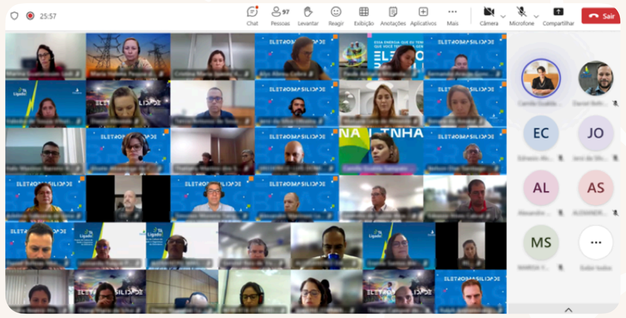
We implemented the 1st Cycle of the Ambassadors Program for the 2024/2025 biennium, with a group of 75 volunteers from various fields and regions of Brazil, who enrolled in the program aiming at acting as disseminators of compliance guidelines and of the Culture of Integrity.

In 2024, we held a total of 8 monthly meetings focused on training on compliance guidelines and tools – concepts and practical content – and guidance for raising compliance awareness.

In 2025, there were 9 meetings in total, and the dynamics were modified, focusing on group case studies for practical discussion and applicability to the company's reality on compliance topics – conflict of interest, fraud, corruption and interaction with public authorities, moral and sexual harassment, corporate information, among others.

The engagement of the ambassadors was evaluated and recognized through valuable initiatives such as:

- **Participation in specific training sessions**
- **Dissemination of the program's guidance materials and Compliance Channels**
- **Sharing of guidelines and instructions in their areas of expertise via emails, messages in Teams and WhatsApp groups, and within the company through AXIA Energia's social media outlet (Engage)**
- **Forwarding questions and doubts to the Compliance department**
- **Signaling specific awareness-raising needs, generating training and communication actions**





Prevention

RISK MANAGEMENT

Every two years, AXIA Energia applies a Fraud Risk Assessment (FRA) to review and update the fraud, corruption, and ESG risks which are inherent to their activities.

The process includes analyzing the internal and external environments, identifying and assessing risks (including ESG risks), classifying risks based on impact and vulnerability, evaluating existing controls to determine residual risks, developing recommendations and action plans, and identifying opportunities for improvement.

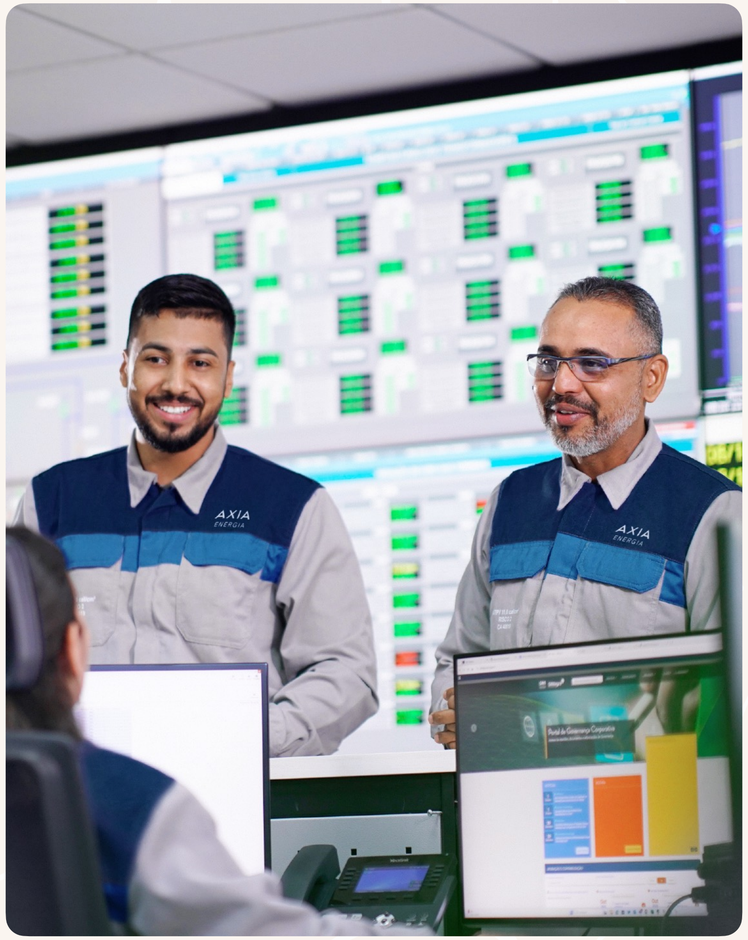
FRA 2025 Heat Map comparing residual risks

Impact

Vulnerability				
	Medium Exposure	High Exposure	Critical Exposure	Critical Exposure
	Low Exposure	Medium Exposure	High Exposure	Critical Exposure
	Low Exposure	Medium Exposure	Medium Exposure	High Exposure
	Low Exposure	Low Exposure	Low Exposure	Medium Exposure

Key Aspects:

- **Two new risks identified: Management of Regional Funds and Sale of energy certificates and carbon credits**
- **The regulatory environment has intensified and become more challenging**
- **Application of the vulnerability scale has reduced subjectivity in assessments**
- **Transition to private enterprise has brought a new perspective on risks**



Prevention

RISK MANAGEMENT

Interaction with Public Officials

AXIA establishes guidelines to guide the work of all managers, leaders, and professionals, as well as third parties acting on their behalf, in their interactions and relationships with public officials at all levels (municipal, state, and federal) and sectoral associative entities, of any nationality.

248 registrations in 2025..
A **13% increase compared to 2024.**

All processes are carried out on our Compliance Platform, ensuring transparency and ethics in management.

Contractual Clauses

We conduct contractual clause analysis to identify relevant risks, obligations, and impacts, ensuring greater legal security, strategic alignment, and qualified support for negotiations.

401 registrations in 2025.
A 1**43% increase compared to 2024.**

Conflict of Interest Form | Effective 2025

We apply a conflict of interest form with professionals to identify cases that could jeopardize impartiality in decisions or generate risks to the organization. The process promotes transparency, prevention, and alignment with governance guidelines, strengthening ethics and integrity in internal and external relations.



Employees **Managers**



Prevention

RISK MANAGEMENT

External Due Diligence

In some processes, we structure and coordinate responses to external due diligence with organization, clarity, and agility. We align information between areas, anticipate questions, and ensure consistency in deliverables, strengthening the company's credibility and supporting the value proposition in negotiations.

38 registrations in 2025.
A **3% increase compared to 2024.**

Check with the Compliance Dept.

We maintain a consultation channel for compliance issues, offering secure and confidential guidance on internal rules, conduct, and regulatory requirements, aiming at preventing risks, answering questions and strengthening a culture of integrity, ethics, and compliance in all areas of the organization.

495 registrations in 2025..
A **110% increase compared to 2024**

Corporate Courtesies

AXIA establishes guidelines to guide managers, leaders, and professionals regarding the rules applicable to the offering and/or receiving of corporate courtesies, aiming at the following: (i) to define express prohibitions; (ii) to establish criteria, conditions, and periodicity for offering and receiving corporate courtesies; (iii) to establish rules applicable to situations involving public officials or politically exposed persons (PEPs); (iv) to contribute to compliance with all other applicable regulations; and (v) to ensure the proper maintenance of the respective accounting records.

418 registrations in 2025.
An **81% increase compared to 2024.**

Consultations and registrations are made on the Compliance Platform, an internal channel for direct communication between professionals and the compliance department.



Prevention

THIRD-PARTY COMPLIANCE

We adopt appropriate due diligence processes to understand the third parties with whom we intend to establish or maintain relationships, and to monitor priority vulnerabilities.

All individuals or legal entities likely to engage with the company are subject to an integrity assessment process, through procedures to verify background checks for fraud, conflicts of interest, bribery, corruption, sanctions, forced labor or slave-like labor, child labor, moral and sexual harassment, discrimination in all forms, non-compliance with social and labor rights, money laundering, and compliance with socio-environmental criteria and information security, which may harm the company's reputation or cause severally liable losses.

Based on the risk assessed for each third party evaluated, periodic monitoring is carried out, promoting greater security and compliance in partnerships. Continuous monitoring of third parties is essential to identify reputational, legal, and operational risks throughout the contractual relationship.

By regularly monitoring suppliers, partners, and service providers, we ensure compliance with internal and regulatory standards, prevent negative impacts, and strengthen governance and integrity in business relationships.

4.180
Total assessments performed in 2024

3.912
Total assessments performed in 2025

All contracts entered into with third parties include integrity clauses and clauses of compliance with ESG criteria.

Prevention

THIRD-PARTY COMPLIANCE

ESG DUE DILIGENCE at AXIA Energia is the process of KNOWING Third Parties prior to contracting, in order to mitigate risks for better decision-making.

Initially, a **Relationship Risk Analysis** is performed, evaluating aspects such as:

- **Contracting Method;**
- **Approval Level;**
- **Payment Method and Transaction Currency;**
- **Hospitalities involved;**
- **Relationship Duration;**
- **Interaction with Public Authorities;**
- **Use of Intermediaries and individuals authorized to represent AXIA;**
- **Subcontracting;**
- **Company history with the Third Party.**

Background checks are part of the Third-Party Risk Analysis in ESG aspects

ESG

ENVIRONMENTAL

Environmental damages and crimes, Notices of Environmental Violations and Motions

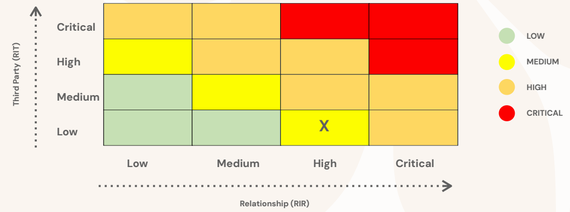
SOCIAL

Using children and minors (except as apprentices), Slave-like labor, risks related to health and occupational safety, all forms of discrimination, violation of rights related to traditional and local communities, and labor non-compliance

GOVERNANCE

Corruption, Fraud, Anti-competitive Practices, Conflict of Interest, Money Laundering, Misconduct in Public Office, National and International Restrictive Lists (Companies Suspended, Ineligible or Prevented from Contracting with the Public Administration); Interaction with Public Authorities, use of intermediaries, etc.

The **Final Integrity Risk** determined consists of the intersection of risks, of the Relationship and the Third Party, indicated in a heat map.



The Integrity Assessment includes recommended mitigating actions for the identified risk, such as:

- **Monitoring of Red Flags of the Third Party;**
- **Recording of Interactions with Public Authorities**
- **Compliance Clauses;**
- **Training Sessions:**

DETECTION

Detection

OMBUDSMAN CHANNEL

The Ombudsman Channel is a key instrument for dialogue and transparency, allowing professionals, partners, suppliers, and communities to present questions, suggestions, or reports in a safe and confidential manner. By strengthening active listening and responsible handling of feedback, we promote trust, prevent risks, and reinforce our commitment to ethics, social responsibility, and sustainable relationships with the communities where we operate.

The Ombudsman receives **compliments, claims, requests, and suggestions and has a response time of up to 30 calendar days.**

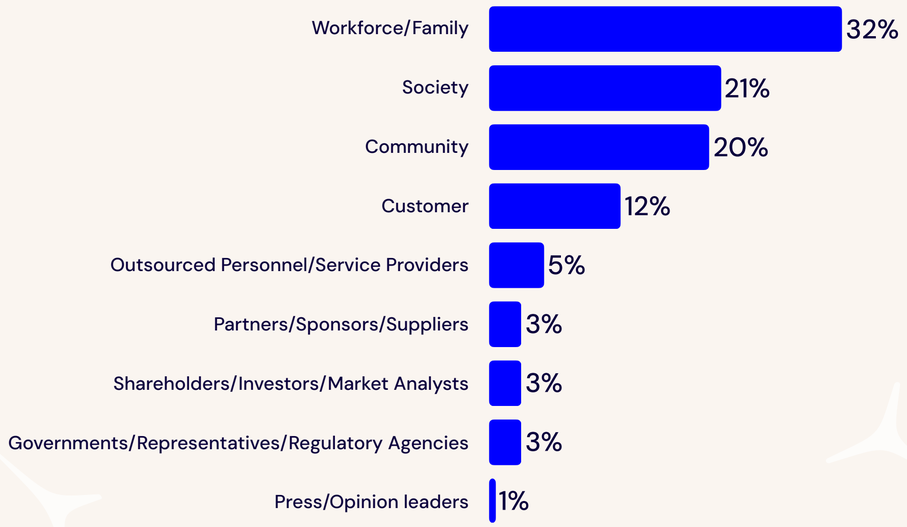
Total Manifestations in 2025

1937
RECEIVED
9% less compared to 2024 (1955)

1973
COMPLETED

Even with a 9% reduction in total volume, there is a notable 26% decrease in claims and a **37% increase in requests** compared to 2024.

Manifestant's relationship with AXIA



0800 721 3275
Monday thru Friday, 8 AM to 5 PM
https://axia.com.br/canaldeouvidoria
7 days/week | 24h/day

Service via APP

In App "Contato Seguro", register company name "AXIA Energia" on tab "Register".

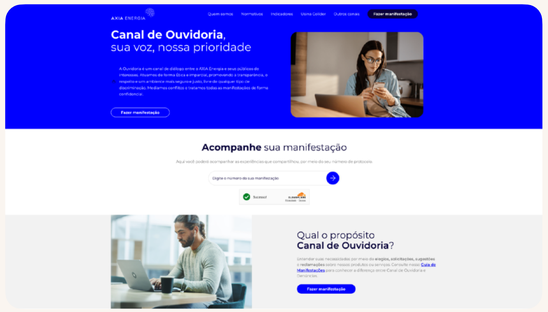
Google Play (Android)

App Store (IOS)

Detection

OMBUDSMAN CHANNEL

Summarized Flow – Manifestation Handling | Ombudsman Channel



Ombudsman Channel

analyzes the manifestation and checks if additional information is needed.

Manifestant

Receives the final response within 30 days.

Manifestation

(claims, requests, suggestions, and compliments) are received through the Ombudsman Channel (website and toll-free number).

Ombudsman

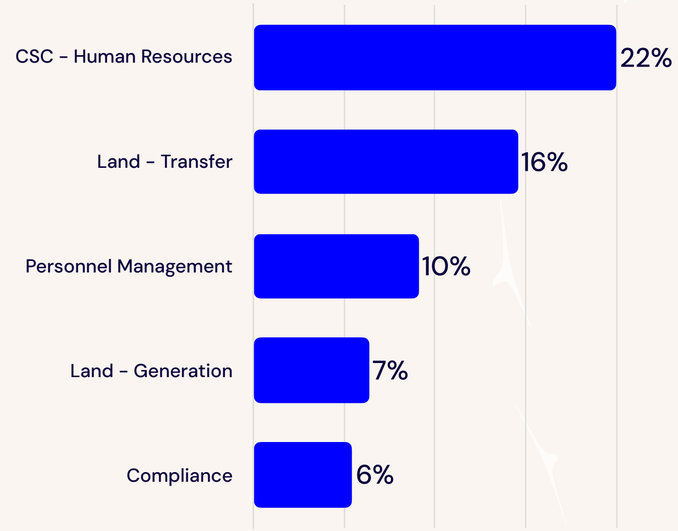
Forwards it to the company area responsible for the matter, monitoring the response time. Upon receiving the responses, they analyze whether the demand is actually being met.

Detection

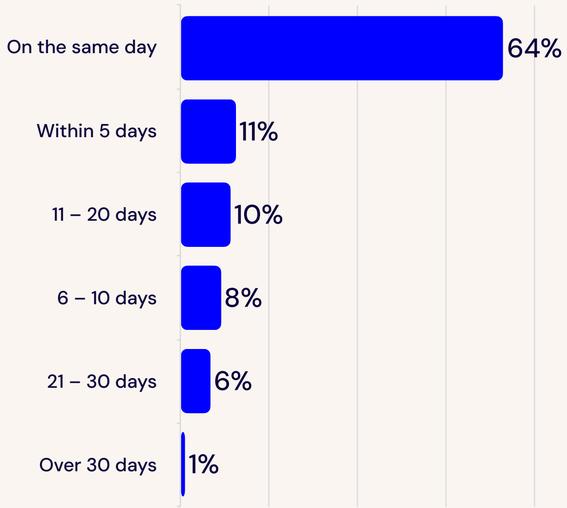
OMBUDSMAN CHANNEL

75% of manifestations are answered on the same day or within 5 straight days

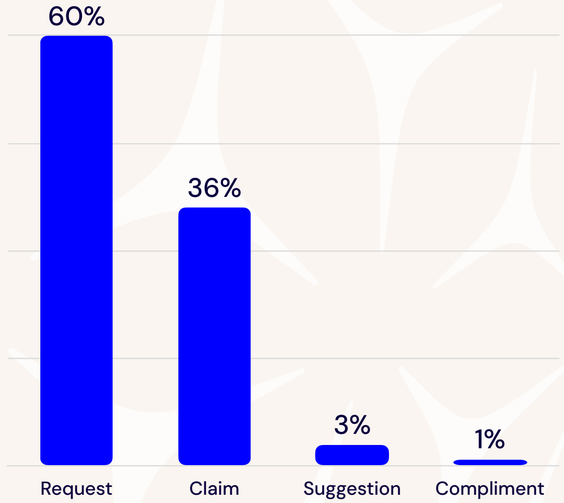
Manifestations Completed per Topic (top 5)



Service Deadline



Type of Manifestation



Detection

OMBUDSMAN CHANNEL

Crisis Management

In 2025, AXIA Energia completed the acquisition of hydroelectric plant Colíder (300 MW), located in Mato Grosso, in an asset swap operation with Copel. Upon takin on plant operation, (then) Eletrobras raised the dam security level to “warning” in August 2025. The decision, motivated by damage to drains, led to the lowering of the reservoir for inspection and repairs, with operations remaining stable under the Emergency Action Plan.

What happened?

Due to the lowering of the Colíder Hydroelectric Plant reservoir, AXIA Energia needed to approach, accommodate, and address demands from the stakeholders with whom it interacts in the region and neighboring cities.

Therefore, surveys were conducted to determine the best communication method to use with these groups, and it was understood that, given the lack of conventional telephone signal in the area – only internet connections via satellite – the best solution would be to contract a humanized WhatsApp-based Customer Service Center.

Furthermore, the situation in the area was constantly changing, making it necessary to make this new channel available as quickly as possible, in a way that, with transparency and respect, would facilitate access for the population and amplify the reach of their voice.

Lessons Learned

- **105 tickets were generated in 2025 (Sept-Dec) maintaining an average initial response time (SLA) of only 7 minutes and a completion cycle of 6 hours.**
- **The WhatsApp-based Ombudsman Channel was used primarily to seek solutions and information, not for conflict resolution.**
- **The analyzed period validated WhatsApp not only as a local service channel, but as a robust institutional listening tool.**
- **The operational maturity achieved and user retention indicate the viability of expanding this service model to other company units.**

Community relations - Colíder

Humanized Whatsapp-based Service

(21) 3955-1075

Mon thru Fri, 8 AM to 6 PM

Detection

WHISTLEBLOWING CHANNEL

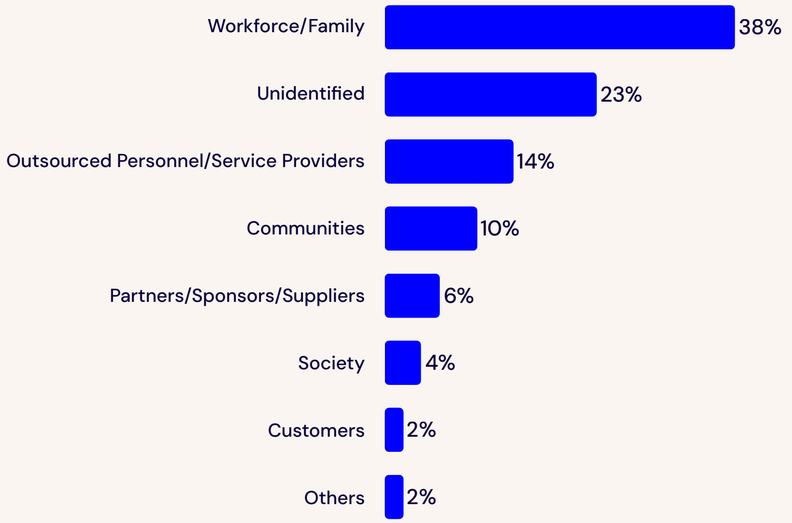
The external Whistleblowing Channel provides a safe, confidential, and independent means to report irregularities, unethical conduct, or non-compliance with regulations. Its external management reinforces institutional integrity, ensures impartiality in investigations, and strengthens a culture of ethics, compliance, and corporate transparency.

Anonymity and protection against any type of retaliation against whistleblowers are guaranteed.



The number of whistleblowers who identify themselves shows the increased trust in our Whistleblowing Channel.

Relationship with AXIA



0800 721 9885

7 days/week | 24h/day

https://axia.com.br/canaldedenuncias

Service through APP Contato Seguro

Google Play (Android)

App Store (IOS)

WhatsApp-based Service

Whatsapp

Detection

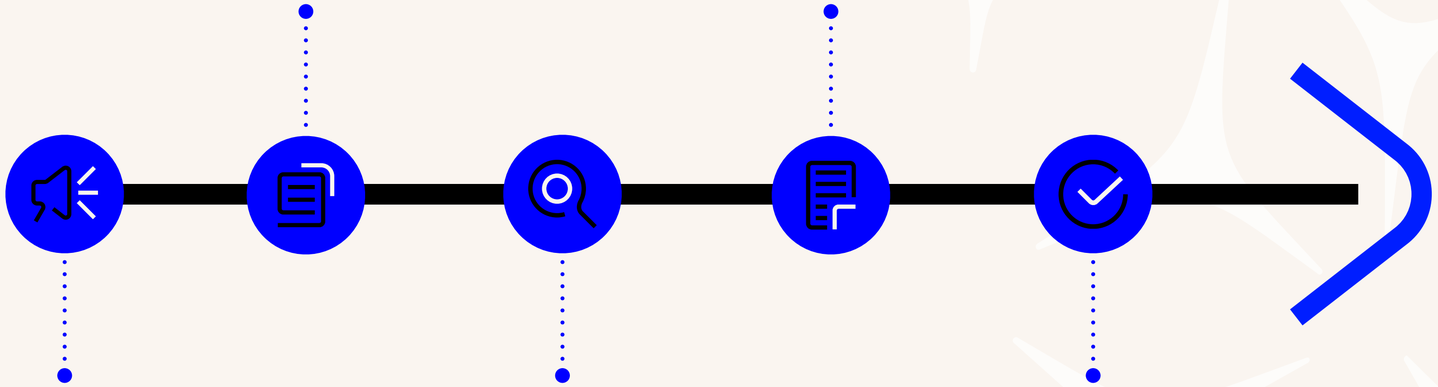
WHISTLEBLOWING CHANNEL

Summarized Flow – Complaint Handling | Whistleblowing Channel



An initial analysis is conducted to assess whether the complaint falls within the scope of the Whistleblowing Channel and if there is sufficient information to proceed with the investigation.

Investigation reports may result in the issuance of recommendations and/or the enforcement of penalties.



For: Complaints are received by a specialized external company (Website, APP, Toll-free phone or WhatsApp).

Investigation and Internal Audit (conflicted parties flow – when professionals involved in investigating complaints are reported) conduct investigations and produce reports indicating whether or not complaints are valid.

Business areas receive bids for process improvements, when applicable. The whistleblower receives a concluding response in the Whistleblowing Channel.

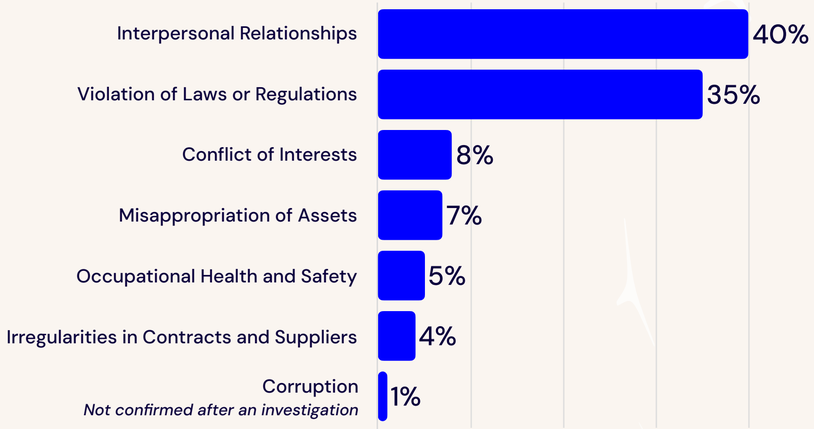
Detection

WHISTLEBLOWING CHANNEL

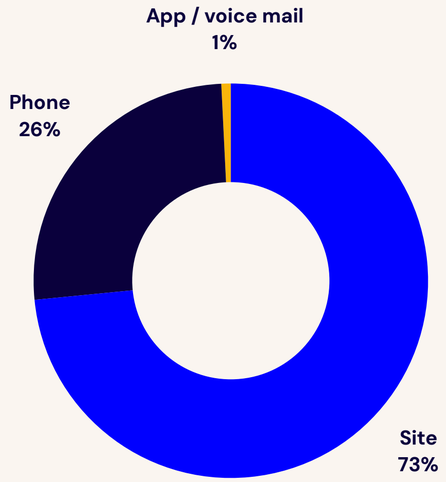
2025 IN NUMBERS

The deadline for investigating complaints is up to 60 business days, renewable for an additional 30 business days.

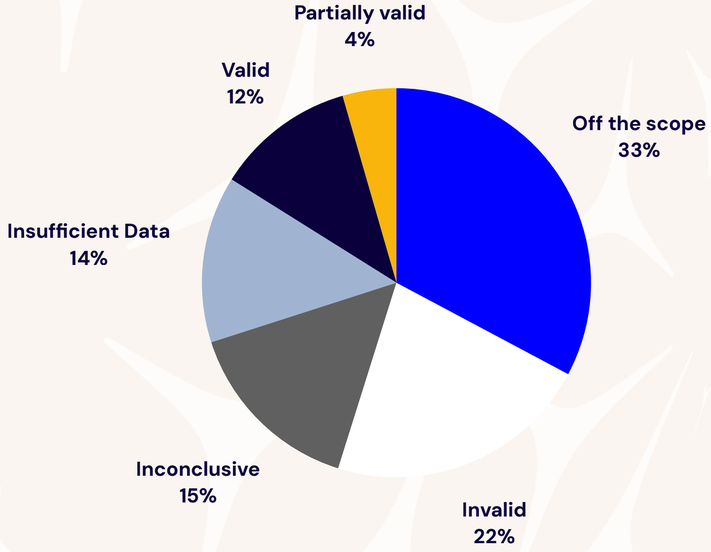
Investigation Reports



Reports received 780



Closed reports 670



In 2025, 40% of the investigated cases were related to **INTERPERSONAL RELATIONS**, which include topics such as:

- Moral Harassment
- Sexual Harassment
- nappropriate Behavior
- Discrimination
- Retaliation

Detection

DISCIPLINARY COMMISSION

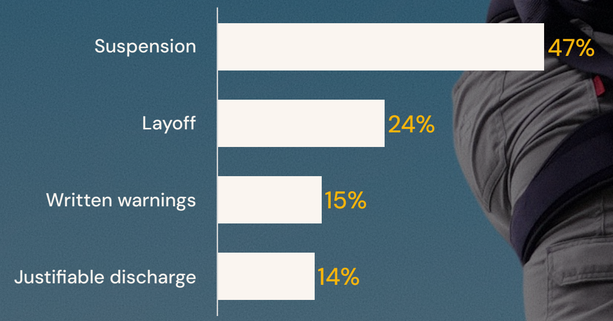
Operating since June 2024, the Disciplinary Commission aims to define the application of consequences within the company, whether arising from investigation reports of complaints or requests from leaders, based on the identification of violations **perpetrated by professionals and leaders of AXIA Energia.**

Consists of

Compliance • • • **Personnel and Culture** • • • **Legal**

73 (seventy-three) cases reviewed by the Commission in 2025

Type of penalties enforced

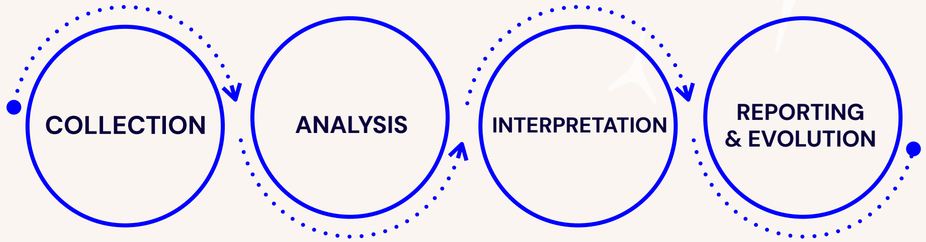


EVOLUTION

Evolution

CONTINUOUS MONITORING

Focused on data



Transformation of raw data into applicable knowledge aimed at optimizing processes and anticipating trends focused on improving the Compliance Program.

Monitoring as a Driver for Continuous Improvement



WHAT IS MONITORED

- 1 - Compliance Program Indicators
- 2 - Monitoring Third-Party risks
- 3 - Whistleblowing Channel Indicators and Corporate Investigations
- 4 - Prevention against Financial Fraud
- 5 - Conflict of Interests and Risk Management
- 6 - Trading Transactions

Evolution

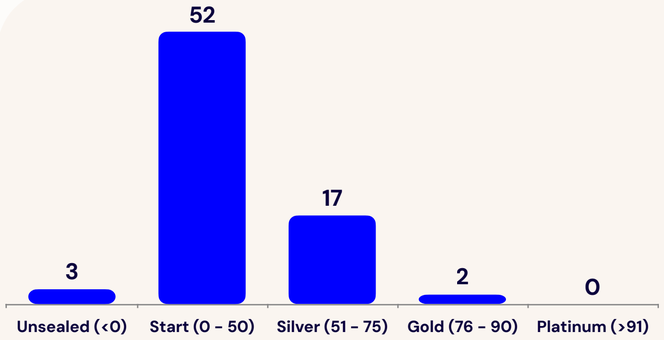
SUPPLIER DEVELOPMENT

In 2025, AXIA Energia implemented a groundbreaking project to strengthen integrity and sustainability, as well as to promote the alignment of supplier practices with the company's corporate values and ESG guidelines.

This initiative is part of AXIA Energia's ESG Roadmap and also responds to the expectations of shareholders and investors, especially international ones, regarding the socio-environmental, governance and integrity development of the value chain. Furthermore, it reinforces the commitment to the goal of training the value chain in integrity, an action in line with the 100% Transparency Movement (Global Compact – Brazil Network).

101 Third Parties were defined as CRITICAL according to the following criteria: (I) SST Risks; (II) Suppliers with active contracts in SAP; (III) Suppliers with Allocated Third Parties (Atlas Database); (IV) Suppliers with Complaints; and (V) Construction Suppliers (Engineering and Expansion).

73% of invited suppliers responded to the questionnaire



The evaluation of the pillars: Sustainable procurement, Environment, Social responsibility and governance, ranges from performance well below expectations (unsealed) to an excellent level (platinum), passing through intermediate levels that partially or properly meet the criteria (start, silver and gold).

Critical Third Parties – Service Provided

- **Engineering & Consulting**
- **Works, Infrastructure & Civil Construction**
- **Industrial Maintenance & Assembly**
- **Energy, Transmission & Wind Power**
- **Telecommunications & IT**
- **Electrical Systems, HVAC & Fire Fighting**
- **Equipment & Industrial Solutions**
- **Technical & Specialized Services**
- **Facilities & General Services**

Evolution

SUPPLIER DEVELOPMENT

Pillars & Action Plans

In 2026, action plans will be agreed upon with participating suppliers in the following pillars:

SUSTAINABLE PROCUREMENT
Structuring policies for procurement, ratification and due diligence.

ENVIRONMENT
Regularizing licenses, implementing environmental controls and monitoring.

SOCIAL RESPONSIBILITY
Structuring labor, inclusion and safety policies.

GOVERNANCE
Implementing policies for compliance, LGPD and code of conduct.



Next steps

1 - Implementing action plans.

2 - Defining a new wave of suppliers to be developed.

3 - Expanding areas involved in training, strengthening each ESG topic.

For the future, what will be **new?**

In the year that our Compliance Program completes a decade of progress and challenges overcome, our focus is to **EXPAND** the Culture of Integrity also outside AXIA Energia:

- **Expansion of the Program for sustainable supplier development.**
- **Investment in training sessions segmented per type of third parties and outsourced companies.**
- **Presence in Expansion and Operation: expansion of the Compliance Program on-site.**
- **Compliance benchmark: conducting integration events to encourage a Culture of Integrity in the market in which we operate.**
- **Strengthening leaders as drivers of AXIA's Culture of Integrity inside and outside the company.**



AXIA ENERGIA