Compliance		
Code **PO-GN.01-001**		Classification **Public**
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1 INTRODUCTION

1.1 PURPOSE

1.1.1 Establish guidelines for the management system/Compliance Program of AXIA Energia, addressing ethical and transparent commitments related to the following topics: integrity culture, anti-corruption and anti-bribery, defense of free competition and antitrust, prevention of money laundering, terrorism financing and criminal organizations, conflicts of interest, corporate gifts and hospitality, interaction with public officials, and combating moral and sexual harassment.

1.1.2 It also aims to establish guidelines addressing ethical and transparent commitments related to the following processes: integrity assessment and monitoring, management of the whistleblowing channel and handling of reports, consequence management and continuous monitoring and improvement.

1.2 SCOPE

1.2.1 This policy applies to all professionals at AXIA Energia.

2 GUIDELINES

2.1 COMPLIANCE PROGRAM

2.1.1 AXIA Energia must continuously observe best practices, regulations, and applicable standards in the countries where it operates, with the aim of preventing and mitigating the risks of corruption, bribery, and other unlawful acts inherent to the conduct of its activities, especially in interactions with individuals, legal entities, and public sector agents.

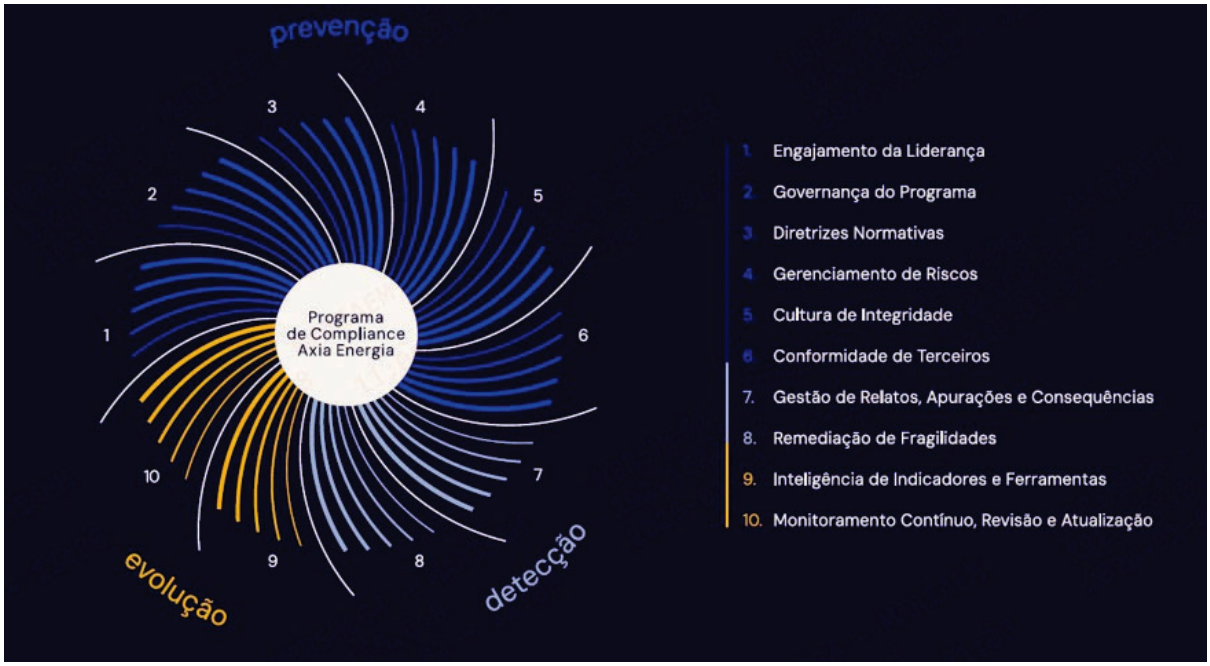
2.1.1.1 The Compliance Program of AXIA Energia constitutes a structured set of mechanisms, procedures, and internal integrity controls, designed to:

a) prevent, detect and remediate misconduct, fraud, irregularities, unethical behavior, and any unlawful acts committed at all levels of the organization;

b) promote, strengthen and sustain an organizational culture grounded in ethics, integrity, and compliance.

2.1.1.2 The Program is structured around areas of action associated with their respective pillars, reflecting AXIA Energia's commitment to the prevention, detection, and continuous improvement of an ethical, integrity-driven corporate environment that complies with applicable standards.

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2.1.2 The guidelines set out in this policy define and characterize the commitments that make up AXIA Energia's Compliance Program, with the following areas of action:

2.1.3 Leadership engagement

2.1.3.1 Senior leadership must unconditionally support AXIA Energia's Compliance Program and its effectiveness in day-to-day interactions, being the primary party responsible for fostering a culture of integrity.

2.1.3.1.1 As a prerequisite in the selection and hiring of executives, integrity criteria must be used for their appointment and, during their term, performance targets related to compliance with and sponsorship of AXIA Energia's Compliance Program.

2.1.3.1.2 The activities that demonstrate executives' commitment to promoting the expected standards and best practices must include, but are not limited to the following:

a) approval of corporate policies through formal deliberations and resolutions;
b) holding periodic review meetings to monitor indicators related to the implementation, improvement, effectiveness, and oversight of measures under AXIA Energia's Compliance Program;
c) sponsoring and participating in compliance training and awareness initiatives and/or events;
d) immediate reporting of irregularities, violations, and potential violations of AXIA Energia's policies and applicable legislation;
e) monitoring actions related to AXIA Energia's Whistleblowing Channel and addressing measures related to the investigation of submitted reports;

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f) managing risks related to fraud and corruption practices and inappropriate conduct;
g) making recommendations for improvements to compliance processes and procedures;
h) approving budgetary resources related to the integrity mechanisms implemented within the scope of AXIA Energia's Compliance Program;
i) ensuring the existence and proper functioning of an autonomous structure responsible for managing the integrity measures of AXIA Energia's Compliance Program;
j) making public and explicit statements related to the importance of the values and policies that make up AXIA Energia's Compliance Program, whether through explicit internal or public communications, or written statements ("tone from the top"), including with regard to third parties.

2.1.4 Program governance

2.1.4.1 AXIA Energia's Compliance Program is managed at the corporate level by the Vice-Presidency of Governance and Sustainability, through the Compliance Directorate, in accordance with applicable external and internal regulations, as well as the ethical principles and standards that govern the Company's operations, and in addition to managing corporate risks and related internal controls, with:

a) guaranteed autonomy in its decisions as well as independence in conducting its activities, through direct reporting to the President of AXIA Energia and continuous reporting to the Audit and Ethics Committee (CAE);
b) a dedicated Compliance area that operates through an annual activity plan to prevent, detect, and remediate irregularities such as misconduct, fraud, and unlawful acts, including those potentially committed by members of AXIA Energia's senior management, as well as to foster and ensure the maintenance of an integrity culture within AXIA Energia's organizational environment;
c) its own budget approved annually by the Board of Directors (CA), along with sufficient material, human and technological resources adequate to implement all measures related to AXIA Energia's Compliance Program.

2.1.4.2 AXIA Energia establishes and affirms the use of specific protection mechanisms for Compliance professionals, to prevent arbitrary penalties arising from the normal exercise of their duties.

2.1.5 Regulatory Guidelines

2.1.5.1 AXIA Energia's Compliance Program has normative documents that address its way of "being," "existing," and "operating" as a means of creating and implementing the foundation for spreading knowledge related to the culture of ethics and integrity at AXIA Energia.

2.1.5.1.1 The review of the documents mentioned in subitem 2.1.5.1 must take place in accordance with AXIA Energia's corporate standardization system or whenever necessary. The documents must be shared internally via AXIA Energia's intranet, and, when they are public documents, on the Company's website.

2.1.5.1.2 The guidelines established in AXIA Energia's Code of Conduct and in this policy must be broken down into normative documents of AXIA Energia's Compliance Program addressing specific processes such as:

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a) interactions with the public sector at all levels, municipal, state and federal, and of any nationality;
b) receiving or offering of business courtesies such as gifts, corporate invitations, hospitality, and entertainment;
c) receipt of reports and complaints, handling of submissions and investigations, remediation measures, and appropriate consequence management;
d) conducting due diligence and monitoring of third parties that interact with AXIA Energia;
e) conducting due diligence and monitoring of directors, leaders, and employees of AXIA Energia;
f) promoting and spreading the culture of integrity through communication, awareness, and training initiatives;
g) continuous monitoring, review and update of the Compliance Program of AXIA Energia.

2.1.6 Risk management

2.1.6.1 AXIA Energia must follow a structured integrity risk management process, incorporating formal mechanisms for identifying, analyzing, treating, monitoring, and reporting risks — both internal and external — related to its activities.

2.1.6.2 AXIA Energia's Fraud and Corruption Risk Matrix must be updated every two years through a specific mapping methodology (Fraud Risk Assessment - FRA), in order to verify the effectiveness of mitigating controls and changes in the risk environment, as well as to ensure the adequate incorporation of results into the corporate risk matrix, in alignment with the Company's risk management model.

2.1.6.3 Fraud and corruption risks must be addressed through action plans proportionate to their criticality, with defined responsibilities and deadlines, and continuous monitoring by the Compliance area, encompassing appropriate responses — avoid, accept, mitigate, or transfer — based on impact and likelihood assessments.

2.1.6.3.1 Immediate escalation to senior leadership must be ensured in cases of unjustified non-compliance.

2.1.6.3.2 Identified risks must be monitored primarily through indicators reporting to the relevant authorities, such as the Executive Board (DE), CAE, and Board of Directors (CA).

2.1.6.4 AXIA Energia must have mapped controls and workflows for the preparation and maintenance of accounting entries covering its main processes. The risk matrix and Entity-Level Controls (ELC), which form part of the SOx compliance scope, must cover internal controls and procedures related to AXIA Energia's Compliance Program and be subject to independent audit on an annual basis.

2.1.6.5 Internal controls related to the preparation and disclosure of financial statements must be reviewed annually to ensure the reliability of their figures prior to their release to the market.

2.1.6.5.1 Controls relating to AXIA Energia's financial statements must ensure the reliability and integrity of the information presented to the Market, and these are

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periodically assessed by independent audit. The issuance of the Reference Form and the disclosure of quarterly financial statements ("ITRs") must comply with applicable Brazilian and U.S. capital markets legislation.

2.1.6.6 All financial transactions must be recorded in a complete, accurate, transparent, and reliable manner, maintaining the integrity of the accounting books and records.

2.1.7 Integrity culture

2.1.7.1 The integrity culture encompasses coordinated initiatives for aligning, spreading, and managing the ethical and corporate integrity culture within the company, as well as awareness actions directed at other stakeholders.

2.1.7.2 These actions must be planned jointly with AXIA Energia's communications and learning teams, and consider criteria such as:

a) target audience and appropriate language;
b) format;
c) content relevant to the target audience;
d) approach method;
e) exposure to specific risks.

2.1.7.3 AXIA Energia's Compliance Program includes the following pillars in this area of action:

a) Awareness – campaigns and communication actions from AXIA Energia's Compliance Program that aim to address relevant topics related to compliance regulations.
b) Ongoing Training – use of different training formats, both in-person and online, including through updated and technology-driven interactive applications and tools, covering topics related to AXIA Energia's compliance regulations, such as ethical conduct, anti-corruption, business courtesies, conflicts of interest, and the compliance tools and channels made available to professionals;
c) Compliance Ambassadors – a structured program for volunteer professionals who act as multipliers of AXIA Energia's ethical and integrity culture and initiatives within their areas of work, thereby extending the reach of AXIA Energia's Compliance Program and promoting the effectiveness of its dissemination.

2.1.8 Third-party compliance

2.1.8.1 Individuals or legal entities with the potential to engage with the company must be subject to background verification procedures covering fraud, conflict of interest, bribery, corruption, national and international sanctions, terrorism financing, criminal organizations, forced labor, and money laundering, as well as environmental, social, and governance (ESG) aspects, among other issues that could harm the company's image or reputation or result in joint liability.

2.1.8.1.1 The integrity analysis of third parties must be carried out prior to their engagement and/or at the beginning of a business relationship, including, but not limited to, the analysis of aspects related to:

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

2.1.8.1.2 AXIA Energia has mitigation and monitoring actions to be applied throughout the duration of the relationship for all types of association or engagement of third parties.

2.1.9 Management of reports, investigations, and consequences

2.1.9.1 AXIA Energia has a centralized Whistleblowing Channel, operated through an external and independent platform, to ensure that any type of report regarding acts that violate AXIA Energia's Code of Conduct and/or other regulations related to AXIA Energia's Compliance Program, or applicable legislation, is properly addressed.

2.1.9.1.1 The platform is available to receive reports, anonymous or not, 24 (twenty-four) hours a day, 7 (seven) days a week, with support also available in English and Spanish. Access can be made by company professionals and by the public through the official channels made available by AXIA Energia, including the website https://axia.com.br/canaldedenuncias, as well as phone 0800 0800 721 9885, mobile app and WhatsApp.

2.1.9.2 The maintenance of an independent channel for receiving reports and the management of the respective investigation procedures are guided by the following commitments:

a) Guarantee of anonymity for whistleblowers who choose not to be identified, and confidentiality of the identity of those who choose to identify themselves;
b) Guarantee of confidentiality of the content of reports during their handling and after their closure;
c) prohibition of any form of retaliation or consequence against the whistleblower as a result of the reports made, regardless of the validity of the reported content;
d) institutional protection for employees who work in the handling of reports, including against any attempts of retaliation, harassment, and arbitrary penalties arising from the exercise of their activities and duties, to preserve their institutional independence and the neutrality of decisions, as established in AXIA Energia's Code of Conduct;
e) routing of reports to the appropriate authority, ensuring proper segregation of duties in cases involving conflicted individuals, including senior management members;
f) tracking of status and notification to the whistleblower regarding the conclusion of the report, including in cases of anonymous reports, with confidentiality and secrecy of the handling process preserved;
g) application of remediation measures and consequences proportional to the conduct of the offenders, by the competent authorities;
h) guarantee of protection of personal data provided by the whistleblower, including expressly, against unauthorized use and/or access.

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2.1.9.3 The substantiation of a report is essential to ensure an effective investigation, and it is important that the whistleblower provides, at a minimum:

a) details of the allegations, indicating what, when, and where the incident took place;
b) names of the people and/or companies involved, and, if applicable, of possible witnesses;
c) status of the occurrence, that is, whether the incident is ongoing or has already occurred;
d) evidence or an indication of how such information can be found and investigated. In this regard, AXIA Energia's Whistleblowing Channel allows files such as images, photos, videos, and audio recordings to be attached. In cases where it is not possible to attach documents, reporters may indicate where/in what sources such evidence can be found.

2.1.9.4 AXIA Energia must maintain an effective system for managing and handling reports and violations, to ensure that all actions and conduct that are inconsistent with AXIA Energia's Compliance Program, corporate regulations, and applicable legislation are effectively and regularly investigated, as well as that:

a) the professionals involved are duly held accountable;
b) the damages caused to the companies involved are compensated;
c) specific remediation measures are taken to mitigate risks and prevent the commission of new violations.

2.1.9.5 Administrative and/or punitive measures must be adopted for administrators, leaders, or employees — whether internal or third parties — to the extent of their relationship with AXIA Energia, who are involved in confirmed violations, following the respective investigation processes.

2.1.9.5.1 The company may apply provisional administrative measures during the course of the investigation procedures, to:

a) ensure their regular progress and proper conduct;
b) mitigate the risks of possible perpetuation of an irregular practice; or
c) preserve the regular operation of the company's activities or its image and reputation, necessarily considering:
    i. the circumstances of the facts under investigation;
    ii. the severity of the conduct identified;
    iii. the activities or roles of the individuals reported and/or involved in the investigation.

2.1.9.6 AXIA Energia must have mechanisms in place to ensure:

a) the application of measures to suspend the activities of the reported individual in cases where there is a risk that they may interfere with the investigation process and/or continue the infringing conduct;
b) the application of specific remediation measures to legal entities with an active relationship with the company, following the identification and confirmation of acts that violate its internal regulations and applicable legislation;
c) the application of specific remediation measures to mitigate identified risks and prevent the occurrence of new violations;
d) the recovery of damages caused to the material or immaterial assets of AXIA Energia.

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2.1.9.7 AXIA Energia professionals must collaborate fully, promptly, and diligently with internal investigations and audits conducted by the Company's competent departments.

2.1.9.8 AXIA Energia provides its internal and external audiences with an Ombudsman Channel for submitting requests, suggestions, compliments, or complaints — which do not constitute whistleblowing reports. Submissions through this channel can only be made in an identified manner; however, the identity of the submitter and the content of the request are kept strictly confidential.

2.1.10 Remediation of weaknesses

2.1.10.1 Upon detecting irregularities or violations, the compliance department must promptly develop, together with the process management areas, action plans to be implemented for correcting and improving the identified deficiencies.

2.1.10.2 Action plans must be developed for detected deficiencies that include, but are not limited to:

a) irregularities arising from ineffective controls related to internal and external risks in the areas of ethics, integrity, and conduct;
b) risks associated with relationships with third parties subject to national or international sanctions, or who are directly or indirectly involved in unlawful acts such as corruption, conflicts of interest, money laundering, or terrorism financing, as well as violations of labor and environmental legislation, identified during relationship monitoring;
c) situations indicating potential exposure of the Company to relationships with organizations classified by competent authorities as criminal or terrorist, in which case enhanced due diligence procedures, restrictions, or termination of the relationship must be adopted, as applicable;
d) substantiated reports and findings identified in investigation and review processes;
e) findings arising from audit procedures.

2.1.11 Intelligence of indicators and tools

2.1.11.1 The objective of this area is to consolidate the information generated by all processes of the AXIA Energia Compliance Program through indicators, automated and systemic mechanisms, tools, and alerts to promote continuous improvement and trend guidance, ensuring the program's ongoing evolution and adaptation.

2.1.12 Continuous monitoring, review and update

2.1.12.1 The AXIA Energia Compliance Program must be monitored and audited by Internal Audit on a periodic basis to ensure its effectiveness and reliability, with a view to strengthening, improving, and enhancing its robustness.

2.1.12.2 The monitoring of the Compliance Program must use internal and external indicators and continuous monitoring instruments, as listed below by way of example:

a) internal audit work and engagements;
b) external audit;

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c) internal surveys on integrity culture and perception of the Compliance department's relationship channels;
d) external recognition of the program;
e) reports and results from investigations through the AXIA Energia Whistleblowing Channel;
f) risk management;
g) self-assessment of the Program's maturity level;
h) external quality review;
i) certification process.

2.1.12.3 The results from monitoring instruments, as well as the recommendations from monitoring and evaluation bodies, must be used by the compliance department to improve the AXIA Energia Compliance Program.

2.2 COMMITMENTS, PROHIBITIONS AND GUIDELINES

2.2.1 Anti-corruption and anti-bribery

2.2.1.1 AXIA Energia professionals have the obligation and responsibility to combat all forms of fraud, bribery, corruption, and related conduct during their activities, and must report through the AXIA Energia Whistleblowing Channel any facts or indications of unlawful acts or conduct that does not comply with corporate guidelines.

2.2.1.2 In compliance with applicable anti-corruption laws (national or foreign), AXIA Energia professionals are under no circumstances authorized to:

a) exert influence over public or private sector agents for the purpose of obtaining, retaining, or directing business or decisions for the benefit of AXIA Energia or any person or third party related to them;
b) make, authorize, offer or promise, directly or indirectly, payment of money or undue advantage to public or private agents or to third parties related to them;
c) interact with public agents in a non-identifiable or non-transparent manner on behalf of AXIA Energia;
d) manipulate or falsify data or information in the context of bidding processes or contracts arising from them;
e) obstruct the investigation or oversight activities of public bodies, entities, or agents, or interfere with their operations, including those of regulatory agencies and oversight bodies of the national financial system;
f) enter into contractual relationships with third parties without prior and appropriate due diligence, creating potential conduct, reputational, and liability risks for AXIA Energia in relation to suppliers, service providers, corporate transactions and special purpose entities (SPEs), clients, beneficiaries of sponsorships, donations, agreements, social projects, among others;
g) hire professionals and leaders or appoint managers without prior and appropriate due diligence and without identifying any prior irregular conduct that may be relevant to AXIA Energia's decision-making;
h) make accounting entries that do not fully and accurately reflect the transactions carried out by AXIA Energia;
i) make donations or political contributions to candidates and political parties on behalf of AXIA Energia.

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2.2.1.3 It is prohibited to hinder, interfere with, or obstruct investigation or oversight activities carried out by public bodies, regulatory entities, or government agents.

2.2.2 Defense of free competition and antitrust

2.2.2.1 The professionals of AXIA Energia must adopt ethical conduct when operating in competitive environments, to promote corporate practices that encourage free competition and aim to reduce the risks of AXIA Energia's activities before regulatory bodies, in line with legal principles and best antitrust market practices.

2.2.2.1.1 AXIA Energia does not engage with companies that:

a) harm free competition or free enterprise initiative;
b) engage in the formation of trusts;
c) create agreements or arrangements with competitors to fix prices or manipulate bids.

2.2.2.1.2 Accordingly, the professionals of AXIA Energia must:

a) keep confidential any privileged, strategic, and sensitive information, refraining from using it for personal gain or for the benefit of third parties (insider trading);
b) report, if a shareholder of AXIA Energia, on the trading of their shares on the stock exchange, as established in the Policy on Disclosure of Material Information and Trading of Securities;
c) uphold free competition rules, regardless of the location of operations, preventing price manipulation in the markets in which the company operates (energy generation, transmission, and trading) and in other markets through unfair or anticompetitive practices;
d) select and engage environmental, social, cultural, sports, educational, and technical-scientific projects based on objective criteria, with the selection and engagement of projects initiated by employees, leaders, managers, or trade unions being prohibited;
e) carry out the hiring of suppliers of goods or providers of services preferably through competitive price quotation;
f) hire employees, leaders, and managers through recruitment based on pre-defined criteria, promoting broad opportunity and equal participation of candidates in internal selection processes;
g) report and address antitrust cases or complaints of anticompetitive practices through AXIA Energia's public management documents, detailing the process to which the company is subject, as well as any applicable fines related to matters that violate antitrust legislation.

2.2.2.2 Professionals and other interested parties are encouraged to report anticompetitive practices directly to AXIA Energia's Whistleblowing Channel for proper review and action.

2.2.3 Prevention of money laundering, terrorism financing, and criminal organizations

2.2.3.1 AXIA Energia prohibits and repudiates all forms or attempts of money laundering within the scope of its operations, as well as any association with individuals or entities

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linked to terrorism financing or criminal organizations, and its professionals acting on behalf of the company must be vigilant agents as part of their commitments in their relationship with the company. To this end, AXIA Energia has internal control procedures compatible with the size and volume of its operations, focused primarily on:

a) collecting, recording, and monitoring information about clients to enable the timely identification of risks related to money laundering and terrorism financing;
b) including in training programs provided to professionals, guidance on guidelines, procedures, and internal controls aimed at preventing money laundering and terrorism financing;
c) applying background screening measures related to money laundering, terrorism financing, and the possible links of third parties to criminal organizations;
d) guiding AXIA Energia professionals on warning signs (red flags) of activities suspected of money laundering and terrorism financing, as well as on reporting any cases related to such illegal practices through AXIA Energia's Whistleblowing Channel in a timely manner.

2.2.4 Conflicts of interest

2.2.4.1 AXIA Energia must prevent and manage potential conflicts of interest arising from situations involving personal or professional relationships, private activities, misuse of privileged information, or interactions with the public sector.

2.2.4.2 All AXIA Energia professionals, including during periods of leave or absence, must act with objectivity, impartiality, and integrity, setting aside personal, family, or third-party interests, ensuring that their decisions and actions are guided solely by the interests of AXIA Energia. In this regard, they must:

a) maintain the confidentiality of privileged information obtained in the course of their duties, with its disclosure or misuse for personal gain or for the benefit of third parties being prohibited at any time, including after leaving the company;
b) declare, on an annual basis, through the Conflict of Interest questionnaire, and promptly notify the Compliance department of any real, potential, or apparent conflict of interest, consulting Compliance in advance whenever there is any doubt;
c) avoid relationships, activities, or decisions that could compromise their independence, including:
    i. maintaining direct or indirect business ties with clients, suppliers, or competitors, even potential ones, to serve personal interests or interests unrelated to their duties;
    ii. acting as a proxy, consultant, advisor, or intermediary in activities incompatible with their duties;
    iii. participating in decisions involving individuals or legal entities with whom they have a personal relationship or interest;
    iv. direct reporting relationships between relatives or influence over their hiring at AXIA Energia;

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d) not use their position to obtain undue advantages, such as opportunities, discounts, favors, or benefits for themselves or for third parties;

e) not accepting gifts or benefits from anyone who has an interest in their decisions, in violation of AXIA Energia's policies;

f) not omitting or neglecting acts within their responsibility that could cause harm to the company;

g) ensuring that external or parallel activities are compatible with their duties at AXIA Energia and within their working hours, and that the institution involved has no interest in decisions made by the manager, board, leader, or professional;

h) not holding positions, participating as a partner, manager, or service provider, directly or indirectly, in companies that compete with AXIA Energia or that maintain a commercial or institutional relationship with the Company, when such involvement could constitute a conflict of interest, even if potential, or pose a risk to independence in the exercise of their duties;

i) not participating in hiring, management, or decision-making processes involving third parties with whom they have any type of relationship;

j) fully complying with the guidelines on corporate courtesies and interactions with public officials or Politically Exposed Persons (PEP);

k) avoiding the exercise of activities, including academic or institutional ones, that could influence or be influenced by decisions within the scope of AXIA Energia.

2.2.4.3 The nomination process for administrator positions at AXIA Energia must follow the company's Administrator Nomination and Succession Policy guidelines, to ensure that these positions are not held by any person who has or may have any form of conflict of interest with the company.

2.2.4.4 Administrators must guide their actions in accordance with the company's strategic interests and inform the other administrators of any impediment arising from a conflict of interest, as well as observe the guidelines described in item 2.2.4.2.

2.2.4.5 The hiring of public officials or Politically Exposed Persons (PEPs) must be submitted in advance to the People and Governance Committee (CPES), in accordance with the specific policy governing the due diligence and monitoring of professionals.

2.2.4.5.1 The hiring of a public official who has previously held a position or employment in the public administration and is currently in a quarantine period determined by a competent authority due to the nature of their position or activities is considered a prohibited practice by AXIA Energia.

2.2.4.6 AXIA Energia must proactively identify potential conflicts of interest that may arise during a contractual relationship with a third party. At the same time, AXIA Energia professionals are responsible for promptly reporting any future situations they become aware of that could give rise to a conflict of interest.

2.2.5 Business Courtesies

2.2.5.1 AXIA Energia professionals must refrain from any expectation of reciprocity, obligation or favoritism arising from the offering or receipt of

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business courtesies, and their use is prohibited for the purpose of obtaining undue advantage, rewarding completed business, or characterizing an exchange of favors or benefits, whether explicitly or implicitly, for personal gain, for third parties, or for the company.

2.2.5.2 Courtesies must comply with criteria of reasonableness and proportionality and must not occur repeatedly or under conditions that compromise the independence or impartiality of the parties involved.

2.2.5.3 The offering and receipt of courtesies must be carried out transparently, subject to recording and traceability, in compliance with the company's internal policies and control mechanisms.

2.2.6 Interaction with public officials

2.2.6.1 During their activities, employees, leaders, and administrators of AXIA Energia may establish professional and contractual relationships with public sector officials and entities.

2.2.6.2 To ensure proper compliance with applicable anti-corruption laws, as well as the AXIA Energia Code of Conduct and other corporate policies, the company has specific guidelines to direct the conduct of its professionals acting on its behalf during their interactions with the public sector, whether domestic or foreign, prioritizing ethical and lawful practices from the perspective of preventing acts of corruption, bribery, and related conduct.

2.2.6.3 Professionals acting on behalf of AXIA Energia who participate in public tenders or manage contracts with national or foreign public administrations must uphold the principles of fair competition and compliance with applicable anti-corruption law, and are prohibited from taking any action with the intent to:

a) frustrate or defraud, through agreement, collusion or any other means, the competitive nature of a public tender process;
b) prevent, disrupt, or defraud the conduct of any act within a public tender process;
c) exclude or attempt to exclude a bidder through fraud or the offering of any type of advantage;
d) to defraud a bidding process or a contract arising from it;
e) fraudulently or irregularly create a legal entity to participate in a public tender or enter into an administrative contract;
f) fraudulently obtain undue advantage or benefit from modifications or extensions of contracts entered with the public administration, without authorization under the law, in the public tender notice, or in the respective contractual instruments;
g) manipulate or defraud the economic-financial balance of contracts entered with the public administration.

2.2.6.4 AXIA Energia must ensure that all contracts, participation in public tenders, and other relationships maintained with national or foreign public administrations, as well as the hiring of or relationships with public officials, former -public officials, Politically Exposed Persons (PEPs) and their relatives, are conducted with transparency, integrity, adequate risk management, prevention of conflicts of interest, and strict compliance with applicable legislation and the Company's ethical principles.

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2.2.6.5 Regarding interactions with national or foreign public officials, regardless of their purpose, the rules for recording interactions established in the specific policy on interactions with public officials must be observed.

2.2.7 Prevention and combating of moral and sexual harassment in the work environment

2.2.7.1 AXIA Energia must safeguard the physical and mental health of its professionals, rejecting any form of psychological violence or harassment, whether moral or sexual in nature, as well as any type of discrimination, and taking preventive measures to curb such practices.

2.2.7.2 AXIA Energia professionals, in turn, have an obligation to combat any form of harassment or discrimination, and are prohibited from engaging in, allowing, or being complicit in such conduct. They must immediately report, through the Whistleblowing Channel, any act of physical or psychological violence they become aware of or witness.

2.2.8 Corporate monitoring

2.2.8.1 Corporate actions must be periodically monitored to protect the legitimate interests of AXIA Energia and ensure compliance with internal and external regulations.

2.2.8.2 Any irregularities in the conduct of company professionals must be investigated in a timely manner.

3 GENERAL PROVISIONS

3.1 The content of this policy must be known, observed, and applied by all AXIA Energia professionals.

3.2 Other guidelines and aspects related to ethics and integrity addressed in this document are also present in other AXIA Energia policies, to reinforce the importance of integrity topics in the conduct of its business.

3.3 The Whistleblowing Channel is a confidential and independent communication channel that provides whistleblower protection mechanisms and non-retaliation guarantees. All suspicions or evidence of non-compliance with the guidelines established in this policy, in the Code of Conduct, in the Compliance Policy, and in other Company policies or applicable legislation must be reported immediately through the Company's Whistleblowing Channel.

3.4 Proven non-compliance with this policy or applicable legislation is subject to remediation measures and/or applicable penalties, in accordance with the provisions established in the specific policy on the management of the Whistleblowing Channel and the handling of reports at AXIA Energia.

3.5 The applicable legal, regulatory, and normative provisions related to this subject must be observed, as well as the determinations and specific legal instruments currently in force applicable to the Company.

3.6 This policy may be broken down into specific normative documents, provided they are aligned with the guidelines and directions established herein.

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3.7 All normative documents and provisions that conflict with the terms established in this policy are hereby revoked, in particular the Compliance policy, edition 2.0, approved by DEL-111/2024 on 06/20/2024.

4 REFERENCES

4.1 Law No. 13,853, of July 8, 2019 - Amends Law No. 13,709, of August 14, 2018, to provide for the protection of personal data and to establish the National Data Protection Authority; and makes other provisions.

4.2 Law No. 13,709, of August 14, 2018 - General Personal Data Protection Law (LGPD).

4.3 Law No. 13,260, of March 16, 2016 - Regulates the provisions of item XLIII of art. 5 of the Federal Constitution, addressing terrorism, establishing investigative and procedural provisions, and reformulating the concept of terrorist organization; and amends Laws No. 7,960, of December 21, 1989, and No. 12,850, of August 2, 2013.

4.4 Law No. 13,165, of September 29, 2015 - Amends Law No. 9,504, of September 30, 1997, Law No. 9,096, of September 19, 1995, and Law No. 4,737, of July 15, 1965 - Electoral Code, to reduce the costs of electoral campaigns, simplify the administration of Political Parties, and encourage female participation.

4.5 Law No. 12,846, of August 1, 2013 (Brazilian Anti-Corruption Law) - Provides for the administrative and civil liability of legal entities for acts committed against the national or foreign public administration and makes other provisions.

4.6 Law No. 12,813, of May 16, 2013 - Provides for conflicts of interest in the exercise of positions or employment in the federal Executive Branch and post-employment restrictions; and repeals provisions of Law No. 9,986, of July 18, 2000, and Provisional Measures No. 2,216-37, of August 31, 2001, and No. 2,225-45, of September 4, 2001.

4.7 Law No. 12,683, of July 9, 2012 - Amends Law No. 9,613, of March 3, 1998, to make the criminal prosecution of money laundering crimes more effective.

4.8 Law No. 12,529, of November 30, 2011 - Structures the Brazilian Competition Defense System; provides for the prevention and repression of violations against the economic order.

4.9 Law No. 12,850, of August 2, 2013 - Defines criminal organization and provides for criminal investigation, means of obtaining evidence, related criminal offenses, and the applicable criminal procedure.

4.10 Law No. 9,613, of March 3 , 1998 ("Money 1998 Laundering Law"), as amended by Law No. 15,358, of March 24, 2026 - Provides for the crimes of "laundering" or concealment of assets, rights, and values; the prevention of the use of the financial system for the offenses set forth in this Law; establishes the Financial Activities Control Council - COAF, and makes other provisions.

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4.11 Decree No. 11,129, of July 11, 2022 - Regulates Law No. 12,846, of August 1, 2013, which provides for the administrative and civil liability of legal entities for acts committed against the national or foreign public administration.

4.12 Law No. 14,457, of September 21, 2022 - Establishes the Emprega + Mulheres Program; and amends the Consolidation of Labor Laws, approved by Decree-Law No. 5,452, of May 1, 1943, and Laws No. 11,770, of September 9, 2008, No. 13,999, of May 18, 2020, and No. 12,513, of October 26, 2011.

4.13 CVM No. 80, of March 29, 2022 - Provides for the registration and periodic and occasional disclosure of information by issuers of securities admitted to trading on regulated securities markets.

4.14 COAF Resolution No. 40, of November 22, 2021 - Provides for the procedures to be followed regarding Politically Exposed Persons ("PEP").

4.15 CVM Resolution No. 50, of August 31, 2021, as amended by Resolution 179, of February 14, 2023 - Provides for the prevention of Money Laundering, terrorism financing, and the financing of the proliferation of weapons of mass destruction ("AML/CFT") within the securities market and repeals CVM Instruction No. 617, of December 5, 2019, and the Explanatory Note to CVM Instruction No. 617, of December 5, 2019.

4.16 *Foreign Corrupt Practices Act* (FCPA), of 1977 - U.S. federal law that provides guidelines for combating the bribery of foreign public officials.

4.17 *UK Bribery Act* (UKBA), of 2011 – United Kingdom Anti-Corruption Law, which provides for the prevention and repression of bribery and corruption practices, applicable to individuals and organizations with a presence, operations, or commercial ties in the United Kingdom.

4.18 Compliance Programs Guide of the Administrative Council for Economic Defense (CADE) - Establishes non-binding guidelines for companies regarding such programs, specifically in the context of competition defense.

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

4.20 Code of Conduct of AXIA Energia.

4.21 Corporate Bylaws of AXIA Energia.

4.22 Policy for Nomination and Succession of Officers.

4.23 Spokesperson Policy for Spokespersons.

4.24 Policy on Disclosure of Material Information and Trading of Securities.

4.25 Policy on Transactions with Related Parties and Management of Conflicts of Interest.

4.26 Policy for Risk Management and Internal Controls.

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5 DEFINITIONS

5.1 ACRONYMS

5.1.1 AP - Public Agent
5.1.2 BCK - Background Check
5.1.3 CA - Board of Directors
5.1.4 CAE - Audit and Risk Committee
5.1.5 CEPS - People and Governance Committee
5.1.6 COAF - Financial Activities Control Council of Financial Activities
5.1.7 CVM - Brazilian Securities and Exchange Commission
5.1.8 DE - Executive Board
5.1.9 ELC - Entity Level Controls
5.1.10 FCPA - Foreign Corrupt Practices Act
5.1.11 FRA - Fraud Risk Assessment
5.1.12 PEP - Politically Exposed Person
5.1.13 OECD - Organization for Economic Co-operation and Economic Development
5.1.14 UKBA - UK Bribery Act

5.2 CONCEPTS AND DEFINITIONS

5.2.1 Foreign Public Administration – The set of bodies and state entities or diplomatic representations of a foreign country, at any level or sphere of government, as well as legal entities controlled, directly or indirectly, by the public authority of a foreign country. International public organizations are treated as equivalent to foreign public administration.

5.2.2 National Public Administration – The set of bodies and entities that make up the direct and indirect public administration of the Federal Government, States, Municipalities, and the Federal District, including their bodies, ministries, secretariats, sub-secretariats, autonomous agencies, state-owned enterprises, agencies, institutions, and other entities owned by or under the control of the Public Administration.

5.2.3 Administrators – Members of the Board of Directors and the Executive Board.

5.2.4 Public Agent - A person who holds, even if temporarily or without remuneration, by election, appointment, designation, contracting, or any other form of investiture or bond, a mandate, position, or employment in entities of the Executive, Legislative, and Judicial branches, as well as in direct and indirect administration, within the Federal Government, States, Municipalities, and the Federal District

5.2.5 AXIA Energia – AXIA Energia S.A. and companies in which it holds direct or indirect corporate control.

5.2.6 Audit and Risk Committee - Internal body that supports the Board of Directors of AXIA Energia.

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5.2.7 Compliance – A term derived from the English expression "*to comply with*", which means "in accordance with", to fulfill, execute, satisfy, and carry out what has been required, in line with applicable laws and regulations, including AXIA Energia's Code of Conduct and its related corporate policies.

5.2.8 Unfair Competition – A violation of the economic order, characterized by a series of actions aimed at harming competition or free enterprise.

5.2.9 Conflicted Parties/Conflicted Persons - Members of the complaint-handling body (when there is, in relation to a specific complaint, a conflict of interest situation that could compromise their impartiality in handling the case), the Vice President of Governance and Sustainability or their substitute, and the Compliance Department.

5.2.10 Conflict of Interest – A situation arising when the personal or private interests of AXIA Energia's administrators, leadership, and professionals may interfere, potentially, apparently, or effectively, with the performance of their professional duties, or come into conflict, potentially, apparently, or effectively, with the legitimate interests of AXIA Energia, as illustrated below:

a) actual conflict of interest: a factual situation in which all the elements of a conflict of interest are present;
b) potential conflict of interest: a factual situation in which not all the elements of a conflict of interest are yet present, but which may develop into an actual conflict;
c) apparent conflict of interest: a factual situation in which a reasonable observer could conclude that a conflict of interest has occurred.

5.2.11 Consequences – Administrative measures and other remedial actions implemented by AXIA Energia as a result of the management and handling of reports classified as complaints that have been duly investigated or detected directly by managers.

5.2.12 Board of Directors - AXIA Energia's collegiate body responsible for setting the general direction of the company's business, defining its strategic direction, ensuring the proper functioning of governance, risk management, and internal control systems, and ensuring the orderly succession of management.

5.2.13 Corruption – An attempted or completed act, directly or indirectly, consisting of authorizing, offering, promising, obtaining, giving, requesting, accepting, delivering, or receiving an undue advantage, for oneself or for third parties, whether of an economic nature or not, involving public agents or not, as well as third parties related to them, with the aim of causing a specific act to be performed, maintained, delayed, or omitted. It is also characterized by the financing, funding, sponsoring, or any form of subsidizing the unlawful acts set forth in current legislation, especially those provided for in the Brazilian Anti-Corruption Law.

5.2.14 Business Courtesies – Gifts, entertainment, presents, and hospitality received or offered by AXIA Energia professionals, as follows:

a) Promotional item: an object with no commercial value, distributed as a courtesy, which may bear the logo of AXIA Energia or the granting third party, who is responsible for its production/distribution. This type of courtesy is not intended exclusively for specific individuals. Examples: calendars, planners, pens, keychains, caps, t-shirts, among others.

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b) Gift: an item for individual use/consumption with commercial value that cannot be classified as a "promotional item". Examples: panettone, chocolates, alcoholic beverages, among others. Additionally, for the purposes of this policy, any service or benefit of any kind offered to a public or private agent will also be considered a gift.

c) Invitations to corporate events: invitations to participate in seminars, trade fairs, industry meetings, conferences, and related events.

d) Hospitality: travel, transfers, accommodation, and meals for participation in corporate events such as seminars.

e) Entertainment: expenses related to non-professional activities such as tickets to shows or leisure trips intended to provide recreation.

5.2.15 Report – A communication, anonymous or otherwise, of irregularities and violations of the principles and commitments set out in AXIA Energia's Code of Conduct, AXIA Energia's Compliance Program, corporate policies, and applicable legislation.

5.2.16 Executive Board – A collegiate body composed of the President and Vice Presidents, which holds specific powers and authorities granted by the Articles of Association and the Board of Directors.

5.2.17 Employee – For the purposes of this policy, an employee is any worker directly hired by AXIA Energia under the Brazilian Consolidation of Labor Laws (CLT), excluding third parties, service providers, independent contractors, or any others who do not have an employment relationship with the Company.

5.2.18 Ethics – The set of moral standards and values of an economic group or of an individual.

5.2.19 Terrorism Financing – The allocation of resources to terrorists, terrorist organizations, or terrorist acts. It is closely linked to money laundering, since the funds may be of illicit origin.

5.2.20 Fraud – An act of deception intended to obtain an undue benefit or advantage, for oneself or for third parties, constituting an act of corruption.

5.2.21 Front Running - An unlawful practice consisting of carrying out transactions in securities or other financial assets based on material, non-public information related to third-party orders — especially large-volume ones — that may influence the price of the asset, with the aim of obtaining an undue advantage before those orders are executed.

5.2.22 Privileged Information – Information relating to confidential, sensitive matters and of a material nature 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.

5.2.23 Infraction – An act or omission that is inconsistent with the principles and commitments adopted by AXIA Energia, in particular the guidelines set out in its Code of Conduct, corporate policies, and/or applicable legislation.

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5.2.24 Insider Trading – An unlawful practice characterized by trading securities or other financial assets based on material, non-public information obtained by virtue of a position, role, or professional relationship, with the aim of gaining an undue advantage or avoiding losses, to the detriment of the integrity and fairness of the market.

5.2.25 Money Laundering – The act of concealing or disguising the nature, origin, location, disposition, movement, or ownership of assets, rights, or values derived, directly or indirectly, from a criminal offense. It aims to channel resources into the economy under a lawful appearance, even though illegal activities such as fraud or bribery are their true source. In other words, Money Laundering is the act by which an individual seeks to disguise or conceal the origin of resources derived from illicit activities, to give them the appearance of legitimacy by placing these resources into the financial system, as well as their subsequent circulation and reintegration. The three stages of the money laundering process are typically:

a) Placement: this is the first stage, which involves introducing assets derived from illegal activity into the economic system, concealing their origin.
b) Layering: this is the second stage, which consists of further distancing illicit assets from their origin by creating complex layers of financial transactions designed to obscure the traceability of the money and allow for its anonymity.
c) Integration: this is the final stage, which consists of giving apparent legitimacy to assets derived from crimes. If the layering stage was successful, integration schemes reintroduce the laundered money into the economy in a way that these assets remain within the financial system appearing to be funds whose origin is legitimate and lawful.

5.2.26 Anti-Corruption Laws – Any applicable law, rule, or regulation relating to anti-bribery, anti-corruption, conflicts of interest, competition, or money laundering, or any other legislation of similar purpose and effect, including but not limited to:
(i) the United States Foreign Corrupt Practices Act of 1977 (FCPA); (ii) the UK Bribery Act (UKBA); (iii) the Brazilian Anti-Corruption Law (Law No. 12,846/2013); (iv) the Conflict of Interest Law (Law No. 12,813/2013); (v) the Competition Defense Law (Law No. 12,529/2011); (vi) the Money Laundering Law (Law No. 9,613/1998); (vii) Law No. 8,429/1992 (Administrative Improbity Law, as amended by Law No. 14,230/2021); (viii) Law No. 14,133/2021 (Law on Public Procurement and Administrative Contracts); and (ix) Decree-Law No. 2,848/1940 (Brazilian Penal Code).

5.2.27 Leadership – Non-statutory directors, managers, executive managers, and other leaders included in the organizational structure of AXIA Energia.

5.2.28 Remediation Measures – Actions or administrative measures implemented by AXIA Energia aimed at improving procedures related to its internal and external activities, through:

a) process and systems management;
b) people management;
c) communication actions;
d) training;
e) creation, review, and implementation of internal controls, among others.

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5.2.29 Reports – A complaint, request, claim, suggestion, or compliment received through the reporting and ombudsman channels made available by AXIA Energia.

5.2.30 Reporter – An individual or legal entity that formally submits a complaint, request, claim, suggestion, or compliment through the reporting and ombudsman channels made available by AXIA Energia.

5.2.31 Administrative Measures – Administrative consequences to which an individual or legal entity is subject for committing a violation of the ethical principles and commitments set out in the AXIA Energia Code of Conduct, the AXIA Energia Compliance Program, other corporate policies, and applicable legislation.

5.2.32 Criminal Organizations - an association of 4 (four) or more people that is structurally organized and characterized by a division of tasks, even if informal, with the objective of obtaining, directly or indirectly, an advantage of any nature, through the commission of criminal offenses carrying maximum penalties exceeding 4 (four) years, or that are transnational in nature.

5.2.32 Relative - Any person connected to an AXIA professional by blood or affinity (arising from marriage or civil union) up to the 3rd degree, in a direct or collateral line (parents, children, siblings, grandparents, great-grandparents, aunts and uncles, nephews and nieces, grandchildren, great-grandchildren).

5.2.33 Politically Exposed Person – Persons who, within the last five years, hold or have held, in Brazil or abroad, any significant public office, employment, or function, or who are leaders of political parties, or who have family members, representatives, or close associates in such positions. Public offices and functions are understood to be those provided for in the rules on Prevention of Money Laundering and Terrorism Financing issued by regulatory and supervisory bodies, including but not limited to COAF Resolution No. 40/21 or any current regulation that replaces it.
COAF Resolution No. 40/2021 considers as family members those relatives in the direct line up to the second degree, as well as spouses, domestic partners, stepchildren (male and female).

5.2.32 Professional – For the purposes of this policy document, the term "professional" is equivalent to "worker," as defined in ISO 45001, encompassing any person who performs work or carries out work-related activities under the responsibility of AXIA Energia, within the scope of its occupational safety, health, and protection guidelines.

Note 1: This includes person who performs work or work-related activities, whether paid or unpaid, on a regular or temporary, intermittent or seasonal basis, on a full-time or part-time schedule.

Note 2: The concept of professional includes members of Management, as well as persons in managerial and non-managerial positions.

Note 3: Work-related activities may be carried out by the Company's employees, professionals from external suppliers, contractors, agency workers, individuals, or third parties, if AXIA Energia holds responsibility for occupational health and safety conditions, subject to applicable legal and contractual limits.

5.2.33 Compliance Program – A set of internal integrity mechanisms and procedures that encourage the reporting of irregularities and the effective application of the Code of Conduct, policies, and guidelines, with the objective of:

a) preventing, detecting, and remedying misconduct, fraud, irregularities, unethical behavior, and unlawful acts committed at any level of the Company;

b) foster and maintain a culture of integrity in the organizational environment.

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5.2.35 Bribery – This refers to the offer of an undue advantage in money, goods, or anything of value, in exchange for the performance of an illegal and dishonest act, with the intent to influence someone (a public or private agent) in the performance of their duties. Bribery also occurs when the counterpart (a public or private agent) is required to refrain from performing an act that, by competence or by duty, should have been performed. For the purposes of this policy, bribery is equivalent to, but not limited to, "kickbacks," "active corruption," and so-called "facilitation payments" (payments made to public officials with the intent to expedite an administrative process or routine bureaucratic procedures).

5.2.36 Third Parties – An individual or legal entity that is not part of the board of directors, leadership, or employees of AXIA Energia, including suppliers, service providers, partners, clients, sponsored parties, affiliated institutions, research and development institutions, among others.

5.2.37 Trust – An economic phenomenon consisting of the concentration of companies, where, typically, one company or a group of companies takes control of others with the objective of dominating the market and suppressing free enterprise and competition.

5.2.38 Undue Advantage – Any advantage or benefit in any form that is not authorized by law or contract and/or that could not be obtained through lawful means.

6 EDITION HISTORY

Edition	Name	Docs. and Approval Dates
1.0	Compliance Policy of Eletrobras	RES-418/23 of 07/25/2023 DEL-123/23 of 08/07/2023
2.0	Compliance Policy of Eletrobras	RES-309/2024 of 06/11/2024 DEL-111/2024 of 06/20/2024
3.0	**Main changes**	
Update to the company's new brand identity, as well as adjustments to regulatory revisions arising from recommendations reflected in the Internal Audit Reports, the Compliance Program Diagnostic Consulting, and the Fraud Risk Assessment (FRA) Review Consulting.		

PROCESSING AND APPROVAL

Area Responsible for the Regulatory Document		
Vice-Presidency of Governance and Sustainability		
Compliance Directorate		
Activity	**Role**	**Responsible**
Preparation	Analyst	Ana Carolina De Miranda
Review	Manager	Natalia Carvalho Couri

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Validation		
Area	**Responsible**	**Date**
Processes and Regulatory Management	Diana Madureira	06/05/2026
Corporate Governance Directorate	Rodrigo Madeira	06/10/2026
General Legal Directorate	Paula Regina Novello	06/10/2026

Approval		
Instance	**Approval Document**	**Date**
Executive Board (DE)	RES-296/2026	16/06/2026
Board of Directors (CA)	DEL 091/2026	25/06/2026

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