

PROCESSING OF RECORDS IN CEMIG'S WHISTLEBLOWER CHANNEL

1. PURPOSE

1.1 Manage the receipt, processing, and response process of records forwarded to CEMIG's Ethics Committee through CEMIG's Whistleblower Channel.

2. DEFINITIONS

2.1. **Senior Management:** members of the Board of Directors, Fiscal Council, and Executive Board of CEMIG, its wholly-owned subsidiaries, and subsidiaries.

2.2. **Investigation:** analysis of records and facts, request and collection of documents and files, gathering of statements, diligence, and other measures to consolidate evidence and issue a conclusion on the record.

2.3. **Responsible Area:** body responsible for the investigation of a report or response to an inquiry received in CEMIG's Whistleblower Channel.

2.4. **CEMIG's Whistleblower Channel:** set of mechanisms created by the Company to record and process reports and ethics inquiries, which can be anonymous or not, from Cemig's stakeholders. CEMIG's Whistleblower Channel is operated by an independent external provider and can be accessed on the Internet, Corporate Intranet, and by telephone.

2.5. **Collection:** carried out by the Provider, which consists in receiving the record, screening it, categorizing it, and sending it to the Executive Secretariat of CEMIG's Ethics Committee.

2.6. **CEMIG's Ethics Committee:** group created by Cemig to coordinate the actions of the Company and its subsidiaries and wholly-owned subsidiaries for the management of the provisions of "Cemig's Code of Conduct" ⁽³⁾ and the Code of Ethical Conduct of Civil Servants and the State Senior Management, as well as for the monitoring of the reports and ethics inquiries.

2.7. **Ethics Inquiry:** communication that requests the evaluation of questions, hypothetical or real, to identify compliance with the provisions of "Cemig's Code of Conduct" ⁽³⁾.

2.8. **Consulting Party:** individual, identified or anonymous, who requests the evaluation of questions, hypothetical or real, to identify compliance with the provisions of "Cemig's Code of Conduct" ⁽³⁾.

2.9. **Cemig's Code of Conduct** ⁽³⁾: refers to the Company's Code of Conduct, applicable to managers, fiscal council members, employees, interns, employees hired, and contractors, approved by the Board of Directors.

2.10. **Report:** communication that points out violations of current legislation, internal rules, or those that go against the provisions of Cemig's Code of Conduct⁽³⁾. The report must contain sufficient elements for investigation.

2.11. **Whistleblower:** individual, identified or anonymous, who reports violations of current legislation, internal rules, or those that go against the provisions of Cemig’s Code of Conduct⁽³⁾.

2.12. **Reported person:** a member of the workforce of the “Cemig Group”, supplier or service provider, or a professional hired by a company that provides services to the Company, identified as the person responsible for the violation of the legislation in force, internal regulations, or those that go against the provisions of Cemig’s Code of Conduct⁽³⁾.

2.13. **Workforce:** employees and service providers.

2.14. **Interaction:** the act of interacting with the whistleblower or consulting party, through CEMIG’s Whistleblower Channel, to request additional information necessary for the investigation or assessment of the record.

2.15. **Interlocutor:** a member of the workforce appointed to receive and control records in the responsible areas.

2.16. **Monitoring:** follow-up of the investigation process of the reports and review of ethics inquiries, including meeting deadlines.

2.17. **Provider:** the specialized company responsible for receiving the records and for the structure of CEMIG’s Whistleblower Channel.

2.18. **Stakeholders:** internal and external agents of the Company involved in the development of its businesses, namely its managers, board members, employees, service providers, customers, regulatory and inspection agencies, members of affiliates and subsidiaries, and members of civil society in general.

2.19. **Record:** communication by internal or external audience received by CEMIG’s Ethics Committee, identified by a unique alphanumeric code in CEMIG’s Whistleblower Channel.

2.20. **Executive Secretariat of CEMIG’s Ethics Committee:** responsible for the flow of records to be addressed, procedures and process controls, under the scope of CEMIG’s Ethics Committee. The Executive Secretariat of Cemig’s Ethics Committee is allocated at the Compliance Management – DCI/CO ⁽²⁾.

2.21. **Processing:** Analysis of the record, from its receipt as a report or ethics inquiry, to its closure and response, including all phases of investigation within previously defined deadlines. Processing includes receiving, screening, reclassifying, processing, and investigating, among other tasks assigned to different areas of the Company, to reach a conclusion on the report or ethics inquiry.

2.22. **Screening:** Step within the processing of records, exclusively performed under the scope of the Executive Secretariat of CEMIG’s Ethics Committee, which consists in evaluating the information received to be further processed.

Notes: 1. In case of revocation or amendment to a normative instruction or similar instruction referred to in this document, the legal provision that replaces it or supplements it shall be considered.

2. In case of dissolution of a Cemig or external body referred to in this document, the body replacing it shall be considered.

3. REFERENCES

3.1. “Code of Ethical Conduct of Civil Servants and State Senior Management” of the State of Minas Gerais: refers to the Code established by Decree 46,644, of November 6, 2014.

3.2. “Standard Internal Regulations of Ethics Committees”: refers to Resolution 005, of March 3, 2005, of the Public Ethics Committee of the State of Minas Gerais, which establishes rules for the operation of the Ethics Committees.

3.3. Resolutions of the Public Ethics Committee of the State of Minas Gerais.

3.4. United Nations (UN) Global Compact: an initiative to mobilize the international business community to adopt, in its business practices, fundamental and internationally accepted values in the areas of human rights, labor relations, environment, and fight against corruption, reflected in 10 principles, of which Cemig is a signatory, including the booklet on Corporate Social Responsibility, which includes the Company’s actions aligned to the aforementioned Principles.

4. IMPLEMENTATION OF THE EXECUTIVE SECRETARIAT OF CEMIG’S ETHICS COMMITTEE AND CEMIG’S WHISTLEBLOWER CHANNEL

4.1. The Compliance Management – DCI/CO ⁽²⁾ is responsible for the Executive Secretariat of CEMIG’s Ethics Committee and for the coordination of the implementation of CEMIG’s Whistleblower Channel.

4.1.1. The functional location of the Executive Secretariat of CEMIG’s Ethics Committee is the same as DCI/CO ⁽²⁾.

4.1.2. AI shall have a functional grouping with specialized professionals for direct investigation of greater complexity reports, while DCI/CO ⁽²⁾ shall meet the operational routine of the Executive Secretariat of CEMIG’s Ethics Committee related to receiving, forwarding for processing, analysis, and responses of reports and/or ethics inquiries received.

5. RECEIPT AND PROCESSING OF RECORDS

5.1. Record processing consists in receiving, screening, forwarding for analysis and/or investigation, monitoring, receiving, and analyzing the conclusions, and informing the demanding party about the result, as well as, where applicable, suggesting improvements to the Company’s processes, procedures, or policies.

5.2. Pertinent records shall be the object of the adoption of measures, ranging from the implementation of mitigating actions and process improvement to the accountability of those involved.

5.3. Receipt of records

5.3.1. Reports must be recorded in CEMIG’s Whistleblower Channel, maintained by a special provider available on the Internet and by telephone, as provided on Cemig’s website: www.cemig.com.br.

5.3.2. Reports must objectively comprise all necessary information, and include, whenever possible:

- a) a detailed description of the facts;
- b) name(s) of the individual(s) or provider(s) involved;
- c) date of occurrence of the fact and whether it is still occurring;
- d) location of occurrence, such as the municipality, address, building name, area name, floor, and room, among others.
- e) evidence of the fact occurred, such as documents, photos, and audio, among others.

5.3.3. Under no circumstance shall the identification of the whistleblower be mandatory to forward the reports or inquiries to CEMIG's Ethics Committee.

5.3.4. All communications received by CEMIG's Ethics Committee through other means rather than CEMIG's Whistleblower Channel shall be filed in such channel to be recorded, controlled, and for statistics.

5.4. Classification of records

5.4.1. Records received shall be identified based on their nature, such as reports, inquiries, compliments, complaints, or suggestions. Communications identified as compliments, complaints, or suggestions shall be forwarded to the responsible areas to receive due measures, without the direct action of CEMIG's Ethics Committee.

5.4.2. All records shall be classified according to their nature and the cruciality of their content, as described in Exhibit I hereto.

5.5. Reclassification of records

5.5.1. A record shall be reclassified when it is not related to ethical conduct attributed to the recipients of the Code of Conduct.

5.6. Requirements for report screening

5.6.1. For a report to be admitted and the investigation process to start, the record must at least:

a) point out a violation of internal or external regulation, provided that directly related to corporate activities, attributed to a member of the workforce in the exercise of their work activities;

b) attribute such violation to a member of the workforce, namely a manager or employee of Cemig, a member or employee of a supplier, a service provider, or a professional hired by a company that provides services to the Company.

5.6.2. Reports on behavior matters that point out physical or psychological violence at work, such as moral and sexual harassment, must include the correct identification of the reported person. Indication of possible witnesses and sending evidence, or indication of possible records, such as surveillance cameras, are recommended.

5.7. Interactions with the whistleblower or consulting party

5.7.1. Whenever it is necessary to contact the whistleblower or consulting party to obtain more information, which is important for the investigation or evaluation of the record, the Executive Secretariat of CEMIG's Ethics Committee shall post the required requests on CEMIG's Whistleblower Channel.

5.7.2. Interactions require the whistleblower or consulting party to:

- a) periodically check the record on CEMIG's Whistleblower Channel;
- b) timely and objectively respond to the interactions of CEMIG's Ethics Committee.

5.8. Record Filling

5.8.1. A record is filed when it does not have sufficient elements to allow it to be processed and investigated by the responsible areas.

5.8.2. If CEMIG's Ethics Committee requests additional information from the whistleblower, which is necessary for investigation, and there are still minimum elements lacking, the record will be concluded and the whistleblower will be informed about the filling and instructed to submit a new record with minimum content required for investigation.

5.9. Forwarding the record to the responsible area

5.9.1. The Executive Secretariat of CEMIG's Ethics Committee shall be responsible for forwarding the record for analysis and investigation by the responsible area, which will screen the records and validate the screening. The content of the report, the processes, the individuals involved, and the cruciality of the report shall define the area responsible for the investigation, according to the Investigation Responsibility Matrix below.

Cruciality / Topic	Area responsible for the investigation
Low and average	Managing area of the situation/employee reported
High	Internal Audit Superintendence - AI
Crucial	Audit Committee - COAUD
Moral and sexual harassment	Assistant Board of People Management and Corporate Services (DGP) ⁽¹⁾
Conflicts of interest	Assistant Board of Compliance, Corporate Risks, and Internal Controls Management (DCI) ⁽¹⁾

5.9.2. The AI may delegate the total or partial investigation of a highly crucial report to the managing area of the situation/employee reported, upon justification.

5.9.3. Reports whose investigation requires techniques, tools, and restricted access may be supported by the AI.

5.9.4. When necessary, an external provider may be hired to support the investigation, and the investigating area shall be responsible for obtaining the resources.

5.9.5. Ethical reports involving management members shall be preferably investigated by the AI. If there is any type of conflict in such a situation, it shall be investigated by the Assistant Board of Compliance, Corporate Risks, and Internal Controls – DCI ⁽¹⁾.

5.9.6. Records involving specific instances shall follow a specific investigation flow to maintain the independence of the process, according to the Responsibility Matrix for Special Flow, as follows.

Reported Person	Area responsible for the investigation
CEMIG’s Ethics Committee	- DCI ⁽¹⁾
Executive Board	- COAUD
Audit Committee	- Fiscal Council
Board of Directors	- Fiscal Council
Fiscal Council	- Board of Directors

5.9.7. In all situations in which the body responsible for the investigation deems necessary, an external provider may be hired to support the activities.

5.9.8. The AI can support COAUD, the Fiscal Council, and the Board of Directors in the investigation of reports.

5.9.9. If the composition of CEMIG’s Ethics Committee includes a DCI member, the investigation shall be carried out by AI.

5.10. Record investigation

5.10.1. At the end of the investigation, the areas must inform the Secretariat of CEMIG’s Ethics Committee, through CEMIG’s Whistleblower Channel:

- i. an objective description of the investigation conducted;
- ii. an objective description of the conclusion;
- iii. an indication of any internal and/or external measures already adopted by the area in case the report is valid;
- iv. information on the outcome of the investigation: not granted, inconclusive, partially granted, granted, no sufficient information for investigation;
- v. an indication of the items of Cemig’s Code of Conduct⁽³⁾ referred to in the record;
- vi. objective evidence of the investigations and analyses.

5.10.2. The result of investigations of reports of average or high cruciality must include the “agreement” of the area’s director, except when the investigation is conducted by the AI or when the responsibility for the investigation is already held by the Senior Management. The result of investigations of reports of low cruciality must include the “agreement” of the responsible superintendent or, in his/her absence, the respective director.

5.11. Analysis of the investigation

5.11.1. The investigation records are analyzed by CEMIG’s Ethics Committee, which may validate them or request additional procedures or information. In case of validation, the closing of the process

must be informed to the whistleblower. Additional information or procedures must be requested by the Executive Secretariat of CEMIG’s Ethics Committee to the areas responsible for the investigation.

5.11.2. The records of the investigation shall be deemed approved when there are four identical votes cast by the members of CEMIG’s Ethics Committee recorded in CEMIG’s Whistleblower Channel, or during the Committee’s meetings.

5.11.3. If the validity of the report is confirmed, CEMIG’s Ethics Committee shall be responsible for recommending the application of penalties. If measures have already been applied by those responsible, CEMIG’s Ethics Committee shall be responsible for evaluating the measures taken and recommending other measures, if applicable.

5.12. Response to the whistleblower

5.12.1. The response to the whistleblower shall be posted on CEMIG’s Whistleblower Channel after validation of the investigation by CEMIG’s Ethics Committee.

5.13. Closing at CEMIG’s Whistleblower Channel

5.13.1. The record must be closed at CEMIG’s Whistleblower Channel after the procedures mentioned in this Instruction are fulfilled.

5.14. Flow and deadlines of the investigation

5.14.1. The flow and deadlines of the investigation of records must comply with the definitions below. Exceptional cases shall be evaluated and approved by CEMIG’s Ethics Committee.

STAGE	RESPONSIBLE	DEADLINE
Collection	Provider	Up to one (01) business day after the creation of the record at CEMIG’s Whistleblower Channel
Screening	Executive Secretariat of CEMIG’s Ethics Committee	Up to two (02) business days after receiving the record from the Provider
Response to the Interaction	Whistleblower or Consulting Party	Up to ten (10) calendar days
Validation	Secretariat of CEMIG’s Ethics Committee	Up to two (02) business days after screening
Forwarding	Executive Secretariat of CEMIG’s Ethics Committee	Up to one (01) business day after validation or analysis of the investigation
Investigation	Responsible area	Up to twenty (20) calendar days after the record is forwarded
Information analysis and forwarding of record	Executive Secretariat of CEMIG’s Ethics Committee	Up to one (01) business day after validation or analysis of the investigation
Analysis of the investigation	CEMIG’s Ethics Committee	Up to three (03) business days after receiving the result of the investigation

STAGE	RESPONSIBLE	DEADLINE
		or additional information
Additional information	Responsible area	Up to ten (10) calendar days after receiving the record from the Executive Secretariat of CEMIG's Ethics Committee
Conclusion	Executive Secretariat of CEMIG's Ethics Committee	Up to two (02) business days after the analysis is concluded by CEMIG's Ethics Committee

5.14.2. The entire process, from receiving to concluding the record, must be carried out in up to forty-five (45) days.

5.14.3. In cases where additional information is requested from the whistleblower or consulting party, the deadline shall restart from the receipt of the response.

5.14.4. Exceptional cases that require more time for investigation or additional information shall have the deadline extended upon request to the Secretariat of CEMIG's Ethics Committee, with due justification, which may or may not be granted.

5.14.5. Reports attributed to the AI investigation unit shall be investigated respecting the prioritization criteria of the open requests of said unit.

5.14.6. More complex reports that require investigation analysis by CEMIG's Ethics Committee shall be exceptions to the deadline of forty-five (45) days and will be analyzed at the next annual meeting of the Committee.

6. PROCESSES MANAGEMENT

6.1 CEMIG's Ethics Committee is responsible for

- a) Validating and managing the processing of reports and ethics inquiries.
- b) Proposing the process guidelines and instructing the corporate bodies.
- c) Ensuring due processing of records, paying special attention to more complex and relevant reports, whose impacts may potentially jeopardize the Company.
- d) Recommending the application of appropriate sanctions.

6.2 The Executive Secretariat of CEMIG's Ethics Committee is responsible for

a) Managing data collection from CEMIG's Whistleblower Channel for the preparation of periodic reports to the Senior Management and eventual reports requested to CEMIG's Ethics Committee.

b) Ensuring the proper management of CEMIG's Whistleblower Channel

c) Receiving records, reclassifying them when necessary, and forwarding them for investigation, according to the flows and deadlines established in this Instruction.

d) Monitoring the progress of records and observing the investigation and response deadlines.

e) Interacting with whistleblowers, especially to inform them of the progress and result of the investigation, as well as to request additional information. The interaction requires that the whistleblower periodically checks CEMIG's Whistleblower Channel.

f) Instructing and supervising the closing of records and forwarding the proposals for filing reports to CEMIG's Ethics Committee, according to the flows and deadlines established in this Instruction.

g) Gathering quantitative and qualitative data that allow mapping the topics and matters of the reports being processed by Cemig, the result of investigations, and respective consequences, allowing communication with the Senior Management.

h) Reclassifying the record, when necessary, according to instructions provided by CEMIG's Ethics Committee.

i) Closing the records, according to the flow and deadlines established in this Instruction.

j) Informing the Chair of CEMIG's Ethics Committee about the events that may imply non-compliance with the flow and deadlines established in this Instruction.

6.3 Evaluation and Improvement

6.3.1 CEMIG's Ethics Committee shall be responsible for managing the quality of the services provided by the provider of CEMIG's Whistleblower Channel, as well as for evaluating and proposing improvements to the process.

ORGANIZATION AND COMPENSATION MANAGEMENT - (DGP/OR)

* Instruction approved by the Executive Board on January 5, 2021

(1) Denomination and acronym changed according to Circular Letter DPR-002/2021, of January 12, 2021.

(2) Changed according to PD-C-093/2021, PD-GT-155/2021, and PD-D-200/2021, of July 16, 2021.

(3) Document approved by the Board of Directors on April 18, 2022.

Exhibit:

1- Formal Criteria for Categorizing Records

THE INTERNAL AUDIT SUPERINTENDENCY (AI) IS RESPONSIBLE FOR PERMANENTLY MAINTAINING THE ACCURACY BETWEEN THE TERMS OF THIS INSTRUCTION AND THE PROCEDURES IN FORCE.

EXHIBIT 1

FORMAL CRITERIA FOR CATEGORIZING RECORDS

CRITICAL LEVEL

There is evidence of acts, omissions, or failures related to corporate governance, compliance, risk management, integrity, external and internal audit; Senior Management; that put the Company's continuity at risk; frauds of any amount committed by statutory officers of the Company; relevant frauds committed by Company employees or third parties; and errors that result in relevant inaccuracies in the Company's financial statements.

HIGH LEVEL

There is evidence of acts, omissions, or failures in processes that imply illegality, risk of damage, or losses that impact the financial statements of Cemig or Group Companies, that seriously impact the health and safety of employees and/or third parties, Cemig's property or image. These are irreversible situations or situations whose correction goes beyond the internal scope and that have already or may have high-impact negative consequences for the Company.

AVERAGE LEVEL

There is evidence of acts, omissions, or failures in processes that imply illegality, risk of damage, or losses that impact the financial statements of Cemig or Group Companies in material amounts with moderate impact on the health and safety of employees and/or third parties, Cemig's property or image. These are situations likely to be corrected through internal adjustments and without the consequences of high-impact reports.

LOW LEVEL

There is evidence of acts, omissions, or failures in processes that imply illegality, risk of damage, or losses that impact the financial statements of Cemig or Group Companies in low significant amounts, with low or null impact on the health and safety of employees and/or third parties, Cemig's property, or image. These are situations likely to be corrected through internal adjustments and without the consequences of average-impact reports.