

COMPLIANCE AND ANTI-BRIBERY POLICY

1. INTRODUCTION

This Compliance and Anti-Bribery Policy (Policy) corresponds to the Compliance Program of Companhia Energética de Minas Gerais – Cemig (Cemig or Company), Cemig Distribuição S.A. (Cemig D), and Cemig Geração e Transmissão S.A. (Cemig GT) and extends to Cemig's subsidiaries, under applicable laws and regulations, especially Law 12,846/2013, Federal Decree 11,129/2022, the Federal Sentencing Guidelines of the Foreign Corrupt Practice Act, and ISO 37001 standard (Anti-Bribery Management System), and represents the consolidation of guidelines aimed at ensuring Cemig's commitment to adopting a high standard of integrity and regulatory and legal compliance in conducting its business.

Cemig values the prevention and fight against bribery, fraud, conflicts of interest, and any act that may represent deviations from required ethical conduct or established Internal and External Laws and Regulations, and relies on the dedication and diligence of all Professionals at the Service of Cemig to prevent illicit or unethical acts from being committed on its behalf.

1.1. Scope

The Policy applies to all members of the Board of Directors, Fiscal Council, Audit Committee, Executive Board, directors, *ad-nutum* appointees, advisors, assistants, superintendents, managers, administrators, employees, contractors, service providers, interns, and young apprentices of Cemig, as well as all individuals or legal entities that can represent Cemig, acting as consultants, representatives, brokers, among other intermediaries acting on its behalf (Professionals at the Service of Cemig). It also serves as guidance for companies in which Cemig holds a direct or indirect equity interest.

1.2. Definitions and concepts

For the purposes of this Policy:

- 1.2.1. **Senior Management:** composed of the Executive Board and Board of Directors.
- 1.2.2. **Governing Body:** Board of Directors, representing the body ultimately responsible and authoritative for the activities, governance, and policies of an organization, to which Senior Management reports and is held accountable.
- 1.2.3. **Senior Management:** Executive Board, representing the group of individuals who direct and control an organization at the highest level.
- 1.2.4. **Anti-Bribery Compliance Function:** area with responsibility and authority for the operation of the anti-bribery management system, to be led by the Compliance Executive Officer.

1.2.5. **Compliance:** to comply with or be under Legislation, Internal and External Regulations, and conduct activities according to established ethical conduct standards.

1.2.6. **Conflict of Interest:** refers to the overlapping of private interests (financial, family, affective relationships, among others) with the interests of Cemig that can result in decisions and outcomes that are harmful to the Company.

1.2.7. **Due Diligence:** a process to deepen the assessment of the nature and extent of Compliance and Bribery Risks and assist the organization in making decisions regarding transactions, projects, activities, business partners, and specific personnel.

1.2.8. **Grupo Cemig:** a group consisting of Cemig and its wholly-owned subsidiaries, subsidiaries, and affiliates.

1.2.9. **Leadership:** composed of directors, superintendents, managers, and administrators of Cemig.

1.2.10. **Legislation, Internal and External Regulations:** laws, decrees, regulations, and similar regulations issued by competent authorities in Brazil and abroad, bylaws of companies within Grupo Cemig, internal regulations, organizational standards, policies, and procedures, among other similar regulations, circular letters, memoranda, and other formal means, and obligations established between the parties through contracts or other legal instruments, such as the commitment to the United Nations Global Compact principles related to the matter, mainly Principle No. 10 - “Businesses should work against corruption in all its forms, including extortion and bribery”. This set of standards is limited to those to which Cemig is obligated or voluntarily subjected.

1.2.11. **Compliance and Bribery Risks:** risks related to non-compliance and misconduct.

1.2.12. **Bribery:** offering, promising, giving, accepting, or requesting an undue advantage of any value (which may be financial or non-financial), directly or indirectly, and regardless of location, in violation of applicable laws, as an incentive or reward for a person who is acting or refraining from acting regarding the performance of their duties.

1.3. Purposes

The Policy establishes guidelines and responsibilities that must be adopted in Cemig’s daily business, activities, and relationships and provides guidance on the implementation and maintenance of Compliance Programs in the companies within Grupo Cemig, with the following objectives:

- i. promoting an organizational culture that encourages ethical conduct and commitment to the best compliance practices and compliance with Laws, Internal and External Compliance and Anti-Bribery Standards;
- ii. preventing, detecting, and responding to failures to comply with legislation, Cemig’s Internal and External Regulations, and misconduct;
- iii. focusing on mitigating compliance and bribery risks prioritized by the Company; and

- iv. contributing to employee motivation and productivity, the preservation and appreciation of the Cemig brand, and the mitigation of non-compliance, penalties, and regulatory fines due to failure to comply with regulations;
- v. ensuring compliance and continuous improvement of Cemig's Compliance and Anti-Bribery Program.

Cemig ensures that its employees will not suffer retaliation, discrimination, or disciplinary action for refusing to participate in bribery, even if such refusal may result in the loss of business for the organization (except when the individual participated in the violation).

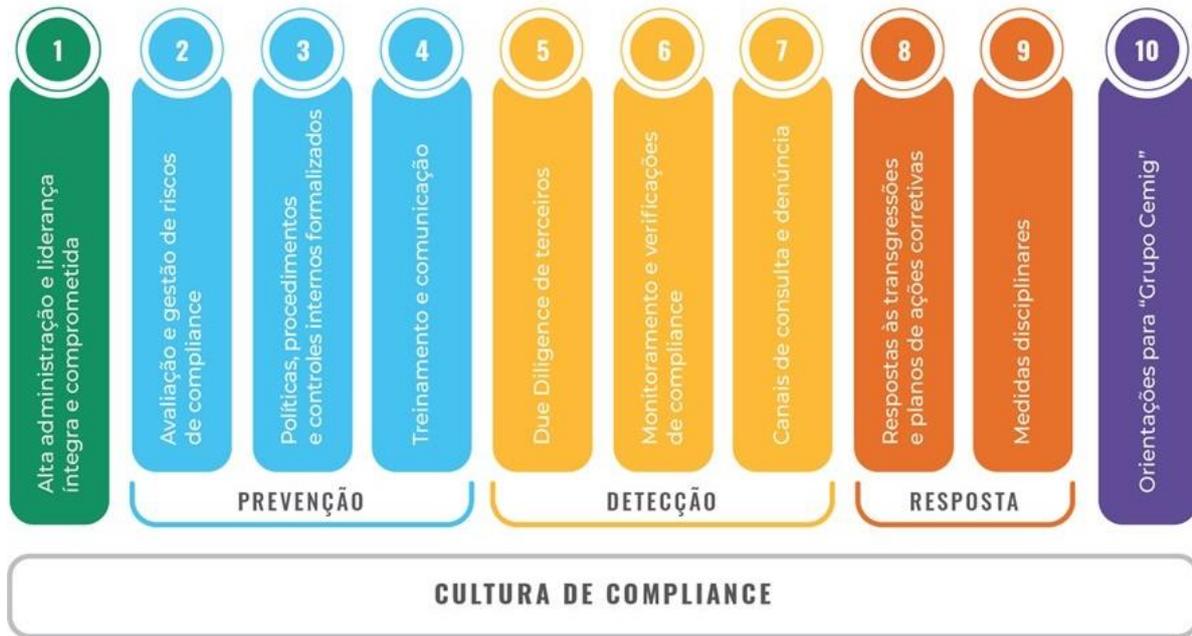
2. COMPLIANCE AND ANTI-BRIBERY POLICY

Cemig operates to effectively fight and not tolerate bribery and corruption in any of its forms, whether at the level of public or private relations. For the purposes of this Policy, the employees and leadership of Cemig and its subsidiaries and any other person or entity working with, for, or on behalf of Cemig, must comply with anti-bribery laws and regulations to which Cemig is subject, and are prohibited and not authorized to:

- offer, promise, induce, give, or authorize, directly or indirectly, bribery or any undue advantage or thing of value to any person, especially public agents or third parties related to them, with the objective or possibility of influencing decisions in favor of Cemig, or involving a form of personal gain that may affect Cemig's interests;
- offer, promise, induce, give, or authorize, directly or indirectly, undue advantage or thing of value as a consequence of threats, blackmail, extortion, and solicitation, except in cases where life or safety is at risk, in which case immediate communication of the fact to the respective leadership and the Anti-Bribery Compliance Function is mandatory;
- offer, promise, make, or accept facilitation payments, except when expressly permitted by law in the country of the public agent receiving this payment;
- frustrate, defraud, deceive, obstruct, or disrupt public tenders or quotations, as well as obstruct investigations by performing acts that hinder the investigation or supervision activities of public bodies, entities, or officials, or providing incorrect or incomplete information; and
- neglect or ignore potential warning signs when circumstances indicate a potential violation of this Policy.

3. COMPLIANCE OF COMPLIANCE AND ANTI-BRIBERY POLICY

To achieve its objectives, this Policy is structured into the components that make it up, as follows:



The pillars of this Policy comply with the best practices on Compliance and Anti-Bribery, as well as applicable Internal and External Regulations. Guidelines were defined for action in each of the pillars, based on Cemig's requirements, as follows.

3.1 Honest and Committed Senior Management and Leadership

The Company's Senior Management reiterates its engagement and commitment to the Policy, its sponsorship, and active participation, aiming at compliance with the obligations defined therein. It acknowledges that, together with Cemig's Leadership, it plays a role model and example for other employees. Moreover, it conducts its activities with ethics and integrity, and repudiates any act of bad faith or acts that are inconsistent with Laws, Internal and External Standards. It is committed to fulfilling and continuously improving the requirements of the Compliance and Anti-Bribery Program to establish, critically analyze, and achieve the compliance and anti-bribery objectives of the organization.

Professionals who may hold positions in Senior Management, members of the Fiscal Council, Audit Committee, Leadership of Cemig, *ad-nutum* appointees, advisors, assistants, or those appointed by Cemig to hold positions in Senior Management or Fiscal Councils or Audit Committees of companies within Grupo Cemig must undergo, before being appointed for the position, an integrity assessment to safeguard the honesty of Grupo Cemig. Other professionals may be submitted to an integrity evaluation, based on the Compliance and Bribery matrix.

Cemig's Senior Management ensures Compliance and Anti-Bribery governance by guaranteeing the independence of Cemig's compliance, risk management, and internal controls areas (Anti-Bribery Compliance Function) and must have their dismissal motivated and approved by the Board of Directors.

Cemig ensures that this manager has the authority, competence, and prerogative of involving the areas he/she deems necessary and restricting access to information related to the performance of his/her activities. Cemig's Anti-Bribery Compliance Function has the prerogative to report directly to the Board of Directors.

Cemig's Senior Management provides the necessary and sufficient resources for the Anti-Bribery Compliance Function to adequately and sufficiently carry out its functions.

3.2 Compliance and Bribery Risk Assessment and Management

Cemig must periodically identify, assess, and manage Compliance and Bribery Risks in the conduction of its activities, especially those related to fraud, corruption, bribery, and conflicts of interest in compliance with Laws and internal and External Standards. Cemig's Anti-Bribery Compliance Function may recommend additional treatment of Compliance and Bribery Risks for evaluation by the Corporate Risk Monitoring Committee.

Compliance and Bribery risks must be incorporated into the Company's Corporate Risk Matrix and the assessment, procedures adopted, and management of such risks will be conducted based on Cemig's Corporate Risk Management and Internal Controls Policy.

The guidelines and measures related to each of the other pillars of this Policy should be primarily aimed at mitigating these risks.

3.3 Formalized policies, procedures, and internal controls

Cemig must maintain documented policies and procedures that reflect its obligations to stakeholders, relevant legislation and regulation, as well as ethical conduct standards required in the performance of its activities and other commitments made. These documents must:

- be in line with the ethical principles and conduct rules outlined in Cemig's Code of Conduct in this Policy and other compliance and anti-bribery standards; anticipate compliance and anti-bribery requirements for employees and third parties regarding compliance with Laws, Internal and External Standards, and conduct standards; and
- be clear, objective, easily accessible, and understandable, and always be up-to-date.

Cemig must maintain internal controls to ensure compliance with its policies, procedures, and external obligations assumed, as well as prevent, detect, and mitigate bribery, fraud, and conflicts of interest.

3.4 Training and communication

The Company's policies and procedures, Cemig's Code of Conduct, this Policy, and other relevant Internal and External Laws and Standards applicable to Cemig must be communicated to all Professionals serving Cemig (target audience), as applicable, and these professionals must be

periodically trained according to the defined compliance and anti-bribery communication and training plan.

Communication and training are aimed at raising awareness and preparing people and should be conducted practically and periodically, according to the following guidelines:

- Senior Management must actively participate in corporate communication and include compliance and anti-bribery topics in its activities, providing legitimacy and credibility to the Policy;
- Cemig's directors, superintendents, managers, and supervisors must ensure the reach of communications and participation in training aimed at the target audience under their management; and,
- the compliance area must prepare and implement communication plans and training on compliance and anti-bribery, with actions prioritized based on the need to mitigate risks identified and promote an organizational culture committed to compliance with Legislation, Internal and External Regulations, and ethical conduct.

Effective and appropriate training should be conducted for the roles and responsibilities of each segment of the target audience, based on their levels of exposure to compliance and bribery risks. Employees must be adequately trained on this Policy, Code of Conduct, and compliance and anti-bribery procedures adopted by Cemig upon their admission, and be periodically assessed during the exercise of their activities. In Cemig's contractual relationships with other legal entities, measures should be taken to inform the professionals involved about relevant standards and applicable conduct rules.

3.5 Third-party due diligence (business partners)

Cemig must take appropriate measures to ensure that third parties (business partners), while conducting activities related to the Company, maintain compliance and integrity standards compatible with those adopted by it, regulating, encouraging, and overseeing the adoption of compliance and anti-bribery policies and procedures by such third parties.

Suppliers must be classified based on the level of risk they represent to the Company, and integrity and compliance assessment procedures appropriate to the identified risk level and nature of the relationship between Cemig and the supplier must be conducted.

Similar measures for mitigating Compliance and Bribery Risks must also be adopted in relationships with third parties (business partners) in commercialization, sponsorship, donations, agreements, acquisition and disposal of assets, customer operations, as applicable, commercial representatives, and corporate interests.

3.6 Compliance monitoring and checks

Cemig must develop appropriate actions to ensure that the Policy is complied with. These actions include:

- decentralized development, by Cemig's departments, of projects and activities aimed at the progressive implementation of the guidelines of this Policy, which must be informed to the compliance area;
- mapping, by the compliance area, of structural and priority measures aimed at the implementation of this Policy, which must be executed by the other departments of Cemig;
- monitoring and reporting to Senior Management on the status of the measures related to this Policy and other monitoring activities to measure the efficiency and effectiveness of the Compliance and Anti-Bribery Program;
- periodic monitoring of compliance and bribery risks and internal controls related to these risks;
- evaluation of employees' perception regarding Cemig's culture of ethics and integrity and their commitment to compliance with rules and conduct standards;
- evaluation of the effectiveness of communication and training outlined in the Compliance and anti-bribery Communication and Training Plan;
- development and monitoring of internal controls and internal control audits to ensure compliance with Legislation, Internal and External Regulations, and the effectiveness of the Policy;
- checking procedures to assess compliance and bribery risks; and
- execution of Due Diligence on third parties (business partners), based on their risk classification.

Monitoring and compliance checks must be aimed at tracking Compliance and Bribery Risks, gathering information about new risks, and monitoring compliance with Cemig's Code of Conduct, this Policy, and other Internal and External Laws and Standards.

These mechanisms should highlight risks that are not being sufficiently mitigated, allowing for greater effectiveness in the review and improvement of this Policy. The results of these activities will be part of the assessment of the effectiveness of this Policy.

3.7 Consultation and reporting channels

Cemig must maintain widely publicized consultation and reporting channels with mechanisms that ensure anonymity and confidentiality, in which Professionals at the Service of Cemig and other interested parties can seek guidance or report unlawful conduct, to encourage the raising of concerns based on good faith or reasonable conviction in trust and without fear of reprisal.

Reports received must be screened and investigated with due diligence and confidentiality. The Company must be transparent with internal and external audiences regarding the results of the channel.

Cemig ensures that any form of retaliation for consultations and reports made through these channels is not tolerated and repudiates any discrimination or retaliation against whistleblowers who have, in good faith, reported transgressions, violations, or offenses, even if suspected, according to the non-retaliation and non-identification policy established in Cemig's Code of Conduct. The Company must take necessary measures to ensure the protection of good-faith whistleblowers and

the punishment of any employees who act contrary to these guarantees, regardless of their hierarchical level.

3.8 Response to transgressions and corrective action plans

Upon detecting non-compliance with this Policy, Legislation, Internal and External Regulations, or misconduct, Cemig must take the necessary measures to properly respond and prevent the recurrence of these occurrences.

Cemig must develop crisis management plans and prepare, whenever necessary, corrective action plans to minimize any damage caused by the materialization of risks or non-compliance with Legislation and internal and External Regulations. Responses to detected transgressions and crisis management and corrective action plans must include, at least, the immediate cessation of the transgression; reporting and cooperation with authorities when appropriate; remediation of damages, disciplinary measures, and changes to the processes in question and internal control systems.

3.9 Disciplinary measures

Proven violations of laws, Internal and External Laws, and Standards or omissions in the face of possible violations, including this Compliance and Anti-Bribery Policy, as well as identified non-compliances and deviations from conduct, must be appropriately addressed. Educational and “rehabilitation” measures can be applied in any case, even if the origin is not proven, as a way of prevention and improvement of the work environment. Whenever necessary, appropriate penalties must be applied, ranging from warnings to dismissals.

In case of suppliers, business partners, or other individuals and legal entities related, proven disregard for Cemig’s laws, policies, and standards, as well as the clauses outlined in contracts or legal instruments, may result in the annulment, suspension, or termination of the contract, without prejudice to the application of legal measures provided for in specific legislation and the Internal Regulation of Bidding Processes and Contracts.

3.10 Guidelines for Grupo Cemig

Cemig must exercise influence, through appropriate governance means, to ensure compliance and anti-bribery measures are adopted in the companies within Grupo Cemig according to the needs of each subsidiary. The level of influence exercised by Cemig and the measures are conditional on the particularities of each company and its relationship with Cemig.

The companies within Grupo Cemig must engage in activities to ensure compliance with relevant legislation and standards and the ethical conduct of their employees and third parties (business partners) with whom they interact. Grupo Cemig’s subsidiaries and affiliates may have their own compliance and anti-bribery program, customized based on their activities, or may follow the guidelines of compliance and anti-bribery programs of Group companies or parent companies. In

either of the aforementioned alternatives, the company must always ensure that its activities are performed according to current Legislation and Internal and External Regulations.

In the development and implementation of their compliance and anti-bribery programs, the level of formality, the scope of the measures that the organization must take, and the volume of resources allocated must be related to the size of the organization, its obligations to stakeholders, and the regulation of the sectors in which it operates.

Through its representatives and appropriate corporate governance structures, Cemig undertakes to always implement the best compliance and anti-bribery practices in the companies within Grupo Cemig and future ventures.

The administrators of the companies within Grupo Cemig have a crucial role in ensuring that this Policy is observed in decisions, implementation of compliance and anti-bribery structures and activities, and consolidation of an organizational culture that encourages ethical conduct and commitment to compliance with laws throughout Grupo Cemig.

4. IMPLEMENTATION AND MONITORING

4.1 Implementation

The Compliance area must identify structural and priority measures for the implementation of the Policy and the improvement of related structures and procedures, issuing recommendations to the responsible areas. If the recommendation is not followed, the responsible area must provide a reasoned justification for non-compliance.

All Professionals at the Service of Cemig must commit to the implementation and compliance with the Policy in the scope of their operation. The responsibilities related to the implementation of this Policy must be included in the internal regulations of other collegiate bodies and the organization standards of the areas.

For the management of the implementation of the Policy, as well as for the evaluation of its effectiveness, instruments created by external control bodies may be used to assess Cemig's compliance and anti-bribery practices.

The Executive Board must periodically oversight the implementation of the Compliance and Anti-bribery Policy to ensure its effectiveness, as well as supervise Cemig's risk management, compliance and anti-bribery, and internal control systems.

4.2 Periodic review and continuous improvement

Cemig undertakes to ensure the continuous improvement of the compliance and anti-bribery management system. Periodic reviews will be performed:

- annually, related to performance assessments, internal audits, and critical analyses of the Anti-Bribery Management System (ABMS);
- at least every 2 (two) years to check the state of implementation of the Policy's guidelines; and;
- at least every 3 (three) years, to check the effectiveness of the compliance structures and measures at Cemig.

The results of these assessments must be presented to the Executive Board and Board of Directors.

This Policy must be reviewed and submitted for approval at least every 3 (three) years. With each review, its guidelines must be enhanced to ensure continuous improvement, adaptation to the environment, Cemig's objectives, and mitigation of the main Compliance and Bribery Risks.

BOARD OF DIRECTORS

*** Policy approved by the Board of Directors on 02/06/2024**