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## OFFERING AND ACCEPTANCE OF GIVEAWAYS, GIFTS, AND COURTESIES

### 1. PURPOSE

1.1 This guideline establishes criteria for the offering and acceptance of giveaways, gifts, and courtesies by its recipients, under the current legislation and CEMIG's Code of Conduct<sup>(4)</sup>.

1.2 Cemig is aware that the offering and acceptance of giveaways, gifts, and courtesies are common practices in the corporate environment and, in their most noble sense, help foster human connection and strengthen business relationships. However, such practices may also exert negative influences on professionals and impair their ability to make decisions in the best interest of the institution they represent. To minimize the risk of undue influence, Cemig has established criteria and permissions regarding these practices in order to prevent conflicts of interest as well as potential acts of fraud and corruption.

### 2. RECIPIENTS

2.1 This procedure must be observed by all of its intended recipients, namely:

i. executive officers, fiscal council members, employees, and interns of Companhia Energética de Minas Gerais – Cemig, Cemig Geração e Transmissão S.A. – CEMIG GT, Cemig Distribuição S.A. – CEMIG D, and other wholly-owned subsidiaries and subsidiaries, and also serves as a guideline for companies in which it holds an equity interest.

i.i. contractors and subcontractors when performing activities for or representing any interests related to Companhia Energética de Minas Gerais – Cemig, CEMIG Geração e Transmissão S.A. – CEMIG GT, CEMIG Distribuição S.A. – CEMIG D, and other wholly-owned subsidiaries and subsidiaries.

### 3. CONCEPTS

**3.1 Conflict of Interest** - A real or potential overlap between personal interests (financial, family, affective relationships, among others) and the interests of Grupo Cemig, which can result in decisions that are detrimental to the Company. A conflict of interest exists when a professional's independence may be compromised in the performance of their duties and their decision may be influenced by interests that differ from those of Grupo CEMIG, potentially causing harm to the companies.

**3.2 Giveaways** - Items or products with no commercial value that are offered or accepted for institutional promotion purposes, to strengthen the brand and image of an organization and communicate a message to its target audience.

**3.3 Courtesies** - Services related to participation in events such as training sessions, seminars, congresses, trade shows, symposiums, conferences, and workshops, provided as a gesture of goodwill. These services may include event registration, lodging, transportation, and meals.

**3.4 Gifts** – Goods, objects, valuables, or anything else given to someone with the intent of rewarding or pleasing them. Anything that does not qualify as a giveaway or a courtesy will be treated as a gift.

**3.5 Events** – Parties, shows, celebrations, ceremonies, seminars, congresses, sporting events, or any other gathering organized for institutional, community, or promotional purposes.

**3.6 No commercial value** – A quality attributed to a product that has characteristics incompatible with commercial sale, either due to physical aspects outside commercial standards or due to specific markings indicating that the item is not for sale, whether because it is a giveaway item or because its sale is otherwise prohibited.

**3.7 Sample** – A mere representation, with no commercial value, of something intended to demonstrate its nature, type, or quality, which must be provided free of charge.

**Notes:** 1. If any regulation or similar normative instruction referenced in this document is revoked or amended, the legal provision that replaces or supplements it shall apply.

2. In the event of the dissolution of any Cemig department or external entity referenced in this document, its successor shall be considered.

## 4. GENERAL GUIDELINES

4.1 Giveaways, gifts, courtesies, and any other benefits or favors that may raise doubts about one's integrity or impartiality, or about the integrity of the resources used to purchase such items, are unacceptable for Cemig.

4.2 Recipients of this guideline must be familiar with and comply with the giveaway, gift, and courtesy policies of the other institutions with which they interact, particularly public authorities, and must not offer or accept anything that would violate the code of conduct of such institutions.

4.3 Any questions regarding the appropriateness of offering or accepting giveaways, gifts, or courtesies shall be clarified by the Compliance Board – DCI<sup>(2)</sup>, in strict compliance with applicable regulations, via the email address [compliance@cemig.com.br](mailto:compliance@cemig.com.br).

## 5. OFFERING AND ACCEPTANCE OF GIVEAWAYS

5.1 The recipient of this guideline is allowed to offer and accept giveaways strictly when the item being offered or accepted meets the definition of a giveaway as outlined in this guideline. Otherwise, the giveaway item shall be treated as a gift.

5.2 The distribution of corporate giveaways bearing the Cemig brand must comply with Service Instruction IS-57 – CORPORATE GIVEAWAYS. This process is managed by the Communications and Marketing Department – DCS/CM<sup>(1)</sup> (3).

## 6. OFFERING AND ACCEPTANCE OF GIFTS

6.1 The recipient of this guideline may only offer and accept gifts if **all** of the following conditions are met:

6.1.1 The recipient of this guideline is not in a conflict-of-interest situation with the party offering or accepting the gift, or with any third party represented by them. Conflict-of-interest situations are defined in Section 8 of this guideline.

6.1.2 The gift must be appropriate to the business environment and activities and must not be of high value. Gifts with an estimated value exceeding 1/5 (one-fifth) of the minimum wage are considered high-value gifts.

6.2 If a gift is accepted that does not comply with legal requirements, this guideline, or other internal company policies, even if accepted unintentionally or without the recipient's consent, the gift must be returned to the giver. Exhibit 1 of this guideline provides a sample letter for returning gifts accepted in violation of Cemig's policies. This template may be adapted as needed for each situation.

6.3 All gifts offered or accepted by the recipients of this guideline must be reported as defined in Section 9.

## 7. OFFERING AND ACCEPTANCE OF COURTESIES

7.1 Recipients of this guideline may only offer and accept courtesies involving attendance at events, where the inviter partially or fully pays expenses, if all of the following conditions are met:

7.1.1 Only the invitee enjoys the courtesy, which must be directly related to their professional activities at Cemig.

7.1.2 The event must be of interest to Cemig, be focused on professional matters, and be compatible with the participant's job responsibilities.

7.1.3 The recipient is not in a conflict-of-interest situation with the inviter or invitee, or any third party they may represent. Conflict-of-interest situations are defined in Section 8 of this guideline.

7.2 All courtesies offered or accepted by the recipients of this guideline must be reported as defined in Section 9.

## **8. CONFLICT-OF-INTEREST SITUATIONS IN THE OFFERING AND ACCEPTANCE OF GIFTS AND COURTESIES**

8.1 In the offering or acceptance of gifts and courtesies by recipients of this guideline, a conflict of interest shall exist in the following situations:

8.1.1 The giver has an interest in any actions that the recipient may take in the performance of their duties, or in decisions that the recipient may make or influence due to their position, or due to personal relationships such as friendship or kinship;

8.1.2 The giver has an interest in decisions made by the department or organizational unit to which the recipient belongs;

8.1.3 The giver has an interest in non-public information to which the recipient has access;

8.1.4 The recipient has regulatory, supervisory, or rulemaking authority over the giver;

8.1.5 The giver represents the interests of a third party involved in any of the conflict-of-interest situations described above.

## **9. REPORTING THE OFFERING OR ACCEPTANCE OF GIFTS OR COURTESIES**

9.1 In all instances of offering or accepting gifts or courtesies by a recipient of this guideline, the recipient must complete Exhibit 2, obtain approval from their immediate supervisor, and submit it to the Compliance Board – DCI<sup>(2)</sup> within no more than 5 (five) business days after the occurrence.

9.2 The Compliance Board – DCI<sup>(2)</sup> shall maintain a record of all reports of gifts and courtesies accepted, offered, and returned by recipients of this guideline.

9.3 If use of the courtesy accepted requires authorization from other Cemig departments, such as in the case of a Request for a Training and Development Program, a copy of the Gift and Courtesy Offering or Acceptance Report (Exhibit 2) must be submitted by the requesting department when requesting approval to attend the event.

## 10. SPECIAL CASES OF OFFERING AND ACCEPTANCE OF OTHER BENEFITS

10.1 The following items are not considered giveaways, gifts, or courtesies and may be offered or accepted by recipients of this guideline, provided they do not conflict with other regulations to which the recipient is subject.

10.1.1 Awards granted by academic, scientific, or cultural authorities in recognition of intellectual contributions;

10.1.2 Publicly accessible contest awards for academic, scientific, technological, cultural work, or work that contributes to public management improvement;

10.1.3 Scholarships for technical or professional development, provided they are awarded through public selection processes, such as in R&D Projects. In addition, the sponsor must not be involved in any of the conflict-of-interest situations described in this guideline;

10.1.4 Tickets, books, CDs, and DVDs originating from Cemig-sponsored events;

10.1.5 Transportation and lodging for official and institutional participation in sponsored events or when received by Cemig as a form of consideration;

10.1.6 Product samples or kits.

## 11. RESPONSIBILITIES

11.1 All recipients of this guideline must inform their immediate supervisor of any instances involving the offering or acceptance of giveaways, gifts, or courtesies, including cases of gifts accepted in violation of this policy that could not be prevented. All occurrences of offering or accepting gifts or courtesies must be reported as outlined in Section 9.

11.2 It is the duty of those in leadership positions within the Company to guide their subordinates regarding this guideline and to ensure compliance with its provisions.

## 12 PENALTIES

12.1 Recipients of this guideline who offer or accept gifts or courtesies in violation of the criteria established by Cemig, or who fail to report any of the situations provided for herein, shall be subject to the disciplinary sanctions outlined in IP6.14 – DISCIPLINARY PENALTIES, without prejudice to those established by law.

Original document signed by:

**BERNARDO AFONSO SALOMÃO DE ALVARENGA**

**Chief Executive Officer**

**Exhibits:**

- 1 – [Sample letter to return gifts accepted in violation of Cemig’s internal policies.](#)
- 2 – [Gift or Courtesy Offering or Acceptance Report.](#)

- (1) Name and acronym changed under Circular Letters DPR-H-33/2019, DPR-GT-30/2019, and DPR-D-30/2019, of 08/08/2019.
- (2) Name changed under Circular Letter PRE-019/2023, of 12/15/2023.
- (3) Acronym changed under Circular Letter DPR-003/2021, of 01/12/2021.
- (4) Document approved by the Board of Directors on 04/18/2022.

<p>THE COMPLIANCE BOARD (DCI/CO)<sup>(9)</sup> IS RESPONSIBLE FOR MAINTAINING CONSISTENT ALIGNMENT BETWEEN THE TERMS OF THIS GUIDELINE AND CURRENT PROCEDURES.</p>
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