



ISA ENERGIA BRASIL S.A.
Publicly Held Company

Corporate Taxpayer's Registry (CNPJ) No. 02.998.611/0001-04
Company Registry (NIRE) No. 35.3.0017057-1

Excerpt from the Minutes of the Board of Directors' Meeting No. 18/2026

Date, Time and Place: Held on September 29, 2026, at 5:00 p.m., by electronic means, as permitted under the bylaws of ISA Energia Brasil S.A. (the "Company"), and deemed held, for all legal purposes, at the Company's headquarters, located at Avenida das Nações Unidas, No. 14,171, Tower C - Crystal, 7th floor, Vila Gertrudes, São Paulo, State of São Paulo, ZIP Code 04794-000.

Call Notice: The meeting was called by the Chair of the Board of Directors pursuant to Law No. 6,404, dated December 15, 1976, as amended (the "Brazilian Corporations Law"), and the Company's Bylaws.

Attendance: Gabriel Jaime Melguizo Posada, Olga Patricia Castaño Díaz, Jaime Enrique Falquez Ortiga, Sonia Margarita Abuchar Aleman, Gustavo Carlos Marin Garat, Joísa Campanher Dutra Saraiva, Paula Prado Rodrigues and Orivaldo Luiz Pellegrino.

Presiding Board: Gabriel Jaime Melguizo Posada - Chair; and Carlos José da Silva Lopes - Secretary. The meeting was called to order after the quorum was verified and was duly convened. The preparation of these minutes in summary form was approved. The Chair of the Board of Directors asked whether any attendee had a conflict of interest regarding the matters to be discussed, and all attendees declared that they had no conflict of interest.

Agenda and Resolution: Interest on Equity ("IOE"). The Board of Directors unanimously resolved, without reservations, pursuant to paragraph 3 of Article 36 of the Company's Bylaws, to approve the crediting of IOE to the shareholders in the total amount of R\$ 398,700,323.80 (three hundred ninety-eight million, seven hundred thousand, three hundred twenty-three reais and eighty centavos), corresponding to R\$ 0.566877 per share of both types, subject to withholding income tax at the rate of 17.5% (seventeen point five percent), except for shareholders that are demonstrably exempt or immune from such taxation, or shareholders domiciled in jurisdictions for which applicable law provides for different tax rates. The IOE will be paid in three installments, as follows: (i) R\$ 132,900,107.93 (one hundred thirty-two million, nine hundred thousand, one hundred seven reais and ninety-three centavos), payable by December 7, 2026; the Company's shares will trade ex-IOE as of October 9, 2026, inclusive, based on the shareholding position as of October 8, 2026; (ii) R\$ 132,900,107.93 (one hundred thirty-two million, nine hundred thousand, one hundred seven reais and ninety-three centavos), payable by December 7, 2026; the Company's shares will trade ex-IOE as of November 10, 2026, inclusive, based on the shareholding position as of November 9, 2026; and (iii) R\$ 132,900,107.93 (one hundred thirty-two million, nine hundred thousand, one hundred seven reais and ninety-three centavos), payable by December 7, 2026; the Company's shares will trade ex-IOE



(second and final page of the excerpt from the Minutes of the Board of Directors' Meeting No. 18/2026 of ISA ENERGIA BRASIL S.A., held on September 29, 2026)

as of November 26, 2026, inclusive, based on the shareholding position as of November 25, 2026. The IOE amounts related to the results for fiscal year 2026 may be offset against the mandatory dividends for such fiscal year, in accordance with applicable law and subject to ratification by the Annual Shareholders' Meeting to be held within the statutory period. The members of the Executive Board are hereby authorized to take all measures necessary to effect the payment of the interest on equity approved herein.

Documents Filed at the Company's Headquarters: The Chair noted that the supporting materials made available for review and consultation by the Board members in attendance were filed at the Company's headquarters.

Closing: There being no further business to discuss, the meeting was adjourned for the time required to draw up these minutes, which were then read, approved and signed by the Secretary and the members of the Board of Directors in attendance.

I hereby certify that the resolution above is a true excerpt from the minutes recorded in the Company's Book of Minutes of Board of Directors' Meetings.

Carlos José da Silva Lopes
Secretary