



AXIA ENERGIA

## **PNC Redemption – Tax Treatment**

Rio de Janeiro, September 22, 2026, AXIA Energia S.A. (“Company” or “AXIA Energia”) in addition to the Material Fact disclosed on this date, regarding the announcement of the redemption of the Company’s class “C” preferred shares (“PNC”), the Company hereby informs shareholders of the tax treatment applicable to this transaction.

For purposes of the redemption, the shareholder position held at the end of September 23, 2026, will be considered as the record date. The redemption amount will be equivalent to the closing trading price of the Company’s common shares on the trading session held on September 21, 2026, namely R\$ 55.15. Finally, payment of the redemption amount will be made in Brazilian currency, in a single installment, on October 08, 2026. Payment to ADR holders will occur within up to seven business days following the payment made to holders of redeemed PNC shares traded on B3.

### **1. Brazilian resident investors**

Any gains realized by shareholders holding PNC shares who are resident in Brazil, including individuals and legal entities, investment funds, or other entities, as a result of the redemption may be subject to the incidence of income tax and other taxes, in accordance with the legal and regulatory rules applicable to each category of investor. Such shareholders are responsible for consulting their own advisors to assess the applicable taxation and for the payment of any taxes due.

### **2. Non-resident investors**

Pursuant to the applicable legislation, the Company may withhold a portion of the amount due to shareholders who are not resident in Brazil, in an amount corresponding to the Withholding Income Tax (“WHT”) levied on any capital gain realized as a result of the redemption of the PNC shares.

The capital gain shall correspond to the positive difference, if any, between:

- the redemption amount per share; and
- the acquisition cost of the AXIA Energia shares held by the non-resident investor.

The WHT shall be withheld and collected by the Company in accordance with the legal and regulatory rules applicable to each type of non-resident investor, subject to the following rates:

- (i) 15%;
- (ii) 15% to 22,5%; or
- (iii) 25%, in the case of a shareholder resident in a country or dependency with a favorable tax regime, pursuant to the legislation and regulations of the Brazilian Federal Revenue Service.



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Any WHT withheld and collected by the Company shall be deducted from the amount payable to shareholders as the redemption amount for the PNC shares.

In order to enable the calculation of any capital gain, shareholders who are not resident in Brazil must complete and electronically submit to the Company, directly or through their custody agents, the template spreadsheet attached as **Annex I** to this Shareholders' Notice.

The spreadsheet must be completed and submitted by e-mail, in Excel format, to the following e-mail address: [resgate@axia.com.br](mailto:resgate@axia.com.br), with the subject line "PNC Redemption – Capital Gain", together with proper supporting documentation evidencing the acquisition cost informed, which must be attached to the same e-mail.

If a non-resident shareholder benefits from an exemption or reduction of the WHT rate, as well as from any other tax relief provided for under Brazilian legislation or international treaties, such condition must be reflected in the spreadsheet and accompanied by the respective legal basis and the relevant supporting documentation.

The information and documents must be submitted to the Company by **6:00 p.m. (Brasília time) on September 29, 2026.**

The Company shall rely exclusively on the information and documents provided by the shareholders for purposes of calculating the capital gain, and such shareholders shall be fully responsible for the truthfulness, accuracy, and completeness of the information provided.

The Company, pursuant to the applicable legislation and regulations of the Brazilian Federal Revenue Service:

- (i) shall consider the acquisition cost to be zero (R\$0.00) for non-resident shareholders who fail to submit the information and supporting documentation within the deadline and in the manner indicated above; and
- (ii) shall apply the 25% rate on gains realized by non-resident shareholders who fail to inform their country or jurisdiction of residence or tax domicile.

For further clarification, shareholders may contact the Company's Investor Relations department by e-mail at [ri@axia.com.br](mailto:ri@axia.com.br).

Eduardo Haiama

**Vice President of Finance and Investor Relations**



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## Annex I

### ACQUISITION COST INFORMATION<sup>1</sup>

| Name | CPF/CNPJ | Tax Domicile | Investment made in accordance with the rules of the National Monetary Council (Joint Resolution No. 13/2024)? | Number of shares | Average acquisition cost of the PNC shares | Are you entitled to an exemption from, or reduction of, the Withholding Income Tax rate? |
|------|----------|--------------|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------|------------------------------------------------------------------------------------------|
|      |          |              | [Yes / No]                                                                                                    |                  |                                            | [Yes / No]                                                                               |

<sup>1</sup> The information must be submitted in .xls format (Excel file), together with the corresponding supporting documentation for verification purposes.