



HIRING POLICY FOR INDEPENDENT AND EXTRA-AUDIT SERVICES

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OBJECTIVE

This Policy regulates the Hiring of Independent Audit Services for CPFL Energia S.A. ("Company" or "CPFL Energia") and the other companies of the CPFL Energia Group ("Policy"). It Aims to establish principles, criteria and procedures to be observed for the selection, contracting, rehiring and, in any case, termination, of the independent auditors providing audit services of its financial statements ("Audit Services") or for any other services provided by independent auditors or related parties ("Extra-Audit Services").

Thus, this Policy aims to ensure full compliance contained in the applicable rules, legislation and also to ensure the independence and technical capacity necessary of independent auditors to perform their work effectively and responsibly.

SCOPE AND DISCLOSURE

This Policy applies to the hiring of Audit Services and Extra-Audit Services, provided by the independent auditors to CPFL Energia and all its Subsidiaries and Affiliates in which CPFL has an active participation in their management, and must be observed by the Board of Directors, the Audit Committee, and the Accounting Department, as applicable.

The Company shall disclose this policy in its webpage (<https://cpfl.rweb.com.br/>) and in CVM webpage (<http://www.gov.br/cvm>).



DEFINITIONS

Internal Audit: is the Internal Audit area of the Company, responsible for carrying out independent and objective activities that provide evaluation services (*assurance*) and has as its objectives to add value and to improve the operations of an organization.

Big 4: are the four largest auditing companies in Brazil, namely: PricewaterhouseCoopers Brasil, Deloitte Brasil, Ernst & Young Auditores Independentes and KPMG Brasil.

CPFL Group or Group: is the group of companies composed by CPFL Energia (holding) and its Subsidiaries and Affiliated companies. Subsidiary are companies controlled by CPFL Energia, directly or indirectly. Affiliated companies are companies in which CPFL Energia holds 50% or less interest, directly or indirectly.

Board of Directors: is the Company's Board of Directors.

Audit Committee: is the Company's Audit Committee.

Accounting Department: is the Accounting Department of the Company.

Procurement Department: is the Company's Procurement Department.

NBC PG 100 (R1): is the Brazilian Accounting Standard – NBC PG 100 (R1), of November 27, 2019.

Policy: is this Policy For the Hiring of Independent Audit And Extra-Audit Services

Audit Services: is the provision of audit services of the Company's financial statements.

Extra-Audit Services: are any services provided by independent auditors other than Audit Services.

Prohibited Services: are consulting services that may characterize the loss of objectivity and independence of independent auditors.

REFERENCE DOCUMENTS



In compliance with the provisions contained in:

- (i) Instructions of the Brazilian Securities and Exchange Commission (CVM);
- (ii) NBC PG 100 (R1); and
- (iii) Brazilian Code of Corporate Governance - Publicly Held Companies.

CONTRACTING OF INDEPENDENT AUDIT SERVICES

Principles and fundamentals

This Policy has as its principle to ensure the independence and technical quality of the work of Group's independent auditors in the performance of their services, so that they can develop the work impartially, enabling the issuance of independent and objective opinion.

The independence of the auditor may be affected, among other situations, when the auditor:

- (i) has financial interests with the Group, or other self-interest with that Group;
- (ii) audits the product of his own work;
- (iii) promotes or defends the interests of the audited Group;
- (iv) performs managerial functions for the audited entity;
- (v) provide other relevant services to the audited Group in addition to audit services;
- (vi) had a relationship of employment as an employee, administrator, or salaried employee, even though this relationship had been indirect, in the last two years;
- (vii) has a function or position incompatible with the independent audit activity; or
- (viii) has a conditional fee agreement or fees incompatible with the nature of the work contracted.

The independent auditors will not be allowed to provide consulting services to the Group that may characterize the loss of their objectivity and independence ("Prohibited Services"), nor may they be remunerated in such a way as to generate conflict of interest with the Company, its directors, or shareholders.

Prohibited Services include:

- (i) accounting record (bookkeeping);
- (ii) planning and implementation of financial information systems;
- (iii) evaluation, opinions, or reports on remuneration, which have the objective of the preparation of financial reports;
- (iv) economic - financial evaluation and spontaneous revaluation of the Company's assets;



- (v) actuarial services;
- (vi) outsourced services of functions that are subject to audit procedures of the Company's financial statements;
- (vii) administrative functions and human resources services;
- (viii) brokerage services, investment advisory or investment banks;
- (ix) legal services, and
- (x) non-audit-related investigation services.

This Policy is guided by the principle of transparency in the contracting of Audit Services Companies.

The concepts set out here are based on applicable legislation and regulations.

Criteria and Procedures for the contracting of Auditing Services

The independent auditor to be contracted by the Company shall have the appropriate qualification and experience to perform the services to be provided.

The company is prohibited to hire Extra-Audit Services from its independent auditors, or parties related to such auditors, which may compromise their independence in the performance of audit services and/or that have as their scope the taking of management decisions or the acting in the defense of the Group (see item 4.1 above for details).

In accordance with the applicable legislation, mainly CVM instruction 308/1999, as modified by CVM 611/2019, the independent auditors may provide Audit Services to the Public Companies for a maximum consecutive period of up to 05 years.

In case of extinction of the audit committee, pursuant to this legislation, the Company must observe the minimum period of 3 years for their rehiring of these same independent auditors for Auditing Services.

To protect the integrity of the hiring procedure and the confidential information that the Company makes available to the applicant companies, each participant will be required to sign a certificate of confidentiality.

The Board of Directors shall define the appointment of one of the applicants selected by the Audit Committee, justifying the reasons, in case of not following the indication made by the Committee.



The Company's Board of Directors is responsible for the selection and termination of independent auditors for the provision of audit services.

It is incumbent upon the Audit Committee, when installed, to give an opinion and assist the Board of Directors, providing all the necessary information for the Board to take the decision on the choice and termination of the independent auditors as mentioned above.

Subject to the procedures established in this Policy, as well as the proper governance of the CPFL Group, the Procurement Department will be authorized to contract the above-mentioned services.

After the engagement of the Group's independent auditors for the provision of non-prohibited Extra-Audit Services, the Company's management shall comply with the disclosure requirements contained in CVM Instruction 381/2003, whenever the total remuneration corresponding to the Extra-Audit Services represents an amount equal to or greater than 5% of the remuneration of the external audit services.

Annually, the Committee shall monitor the effectiveness of the work of the Independent Auditors as well as their independence, until the termination of the respective contract.

Pre-approved services

Specific services applicable to CPFL Group, of low value, usually applied to limited or privately held companies, and which, therefore, do not carry risks of affecting the independence of the independent auditor of the group's financial statements, such as DCR ("Regulatory Accounting Statement"), RCP ("Asset Control Report"), preparation of reports, accounting and/or tax advisory services, are not subject to the prior manifestation of the Audit Committee or of the Board of Directors.

For these types of services, because of their minor relevance and volume, auditors other than the Big 4 may be contracted, unlike the independent audit services of the CPFL Group's financial statements, for which only Big 4 companies are authorized.

FINAL PROVISIONS



This Policy was approved by the Board of Directors on December 16, 2021, and any amendment or revision must be submitted to them.

Violation of this policy will result in the application of appropriate legal and/or disciplinary measures, which will be determined by the pertinent administrators of CPFL Energia.

In the event that any provision of this Policy is found to be invalid, illegal, or ineffective, that provision shall be limited, as far as possible, so that the validity, legality, and effectiveness of the remaining provisions are not affected or impaired.

The duration of this Policy is indeterminate.