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MESSAGE FROM THE CEO

Dear colleagues,

Faced with a world that is constantly changing and where society has been showing greater engagement in matters such as integrity, diversity and sustainability, it is not enough to simply evolve our work processes and seek the quality of our services, we must also be responsible for the actions that we carry out on a daily basis. Therefore, ethics, integrity and transparency are non-negotiable values for us.

Our good reputation is maintained with the strong influence of our culture of ethics and compliance. It is one of the corporate assets that adds value, contributing to the sustainable development of our activities. It reflects our collective commitment and we must constantly ensure its maintenance and cultivation.

The Code of Ethical Conduct of Gás Natural Açu S.A., its subsidiaries, UTE GNA I Geração de Energia S.A. and UTE GNA II Geração de Energia S.A. ("GNA" or "Company") was prepared for this purpose. It presents guidelines that were prepared with the objective of serving as a guide to help us to identify risk situations and guide our response to them, both individually and collectively, not only for our employees but for any and all individuals or legal entities at the service of our Company, regardless of their hierarchical level.

GNA is driven by people, which is why everyone who composes it must assume the role of being its representative. We must understand even actions taken in isolation can generate significant impacts for the Company or society in general. Therefore, when faced with a situation that you believe does not correspond to the guidelines of this Code of Ethical Conduct, stop and think before acting.

I invite everyone to read and become aware of our Code of Ethical Conduct and disseminate it throughout the Company. I would also like to remind you that any conduct carried out outside the guidelines described here must be reported, and any type of retaliation for legitimate complaints will not be tolerated, protecting the confidentiality of those who made it.

Emmanuel Delfosse
CEO
INTRODUCTION

The principles and concepts defined in our Code of Ethical Conduct represent the commitment undertaken by Gás Natural Açu S.A., its subsidiaries, UTE GNA I Geração de Energia S.A. and UTE GNA II Geração de Energia S.A. (“GNA” or “Company”) and its employees to comply with the highest levels of ethics, integrity and transparency, in adherence to the purpose, vision and values of the Company. Our Code of Ethical Conduct shall direct all of GNA’s relationships and serve as our common basis for ethical conduct and cultural interaction amongst all GNA’s members, including, but not limited to, employees, officers, directors, members of internal committees, interns, apprentices and temporary workers (“Employees”). In addition, this Code of Ethical Conduct must be disseminated to all Third Parties engaged by GNA.

By basing our daily conduct under the principles established in our Code of Ethical Conduct, we establish a solid foundation for GNA stakeholders to maintain pride, ethical behavior and a just and fair work environment free from corruption.

We believe these values are the path to ensuring continuity and sustainability in our business.
1. PURPOSE, BASIC PRINCIPLES AND VALUES

The purpose of this Code of Ethical Conduct is to guide GNA’s actions based on its principles, values and on the best corporate governance practices, which are:

- Honesty, ethics, integrity, and transparency;
- Legality;
- Socio-environmental responsibility;
- Entrepreneurship;
- Commitment;
- Respect; and
- Innovation.

2. RESPONSIBILITY

GNA is strongly committed to conducting business activities with the utmost adherence to high standards and values. All Employees are responsible for acting according to the guidelines outlined in this Code of Ethical Conduct in their daily tasks and professional activities. It is the duty of every individual to comply with, implement, promote, and ensure compliance with our Code of Ethical Conduct, fostering a fair and efficient business environment at GNA.
The senior management at GNA promotes a culture of ethics and integrity within the Company and is expected to oversee and be accessible in case any Employee under their supervision wishes to raise concerns about compliance, ask questions, or discuss professional or personal issues.

Additionally, all leaders at GNA are expected to adhere to the Company’s internal regulations and ethical standards, earning respect through their commendable personal behavior, performance, transparency, and social skills. This entails, among other things, that each leader must:

• Emphasize the importance of ethical conduct;
• Make corporate ethics and integrity constant topics of everyday business and promote them through personal leadership;
• Set the example regarding its own actions;
• Support the teams and encourage them to manifest any concern related to ethics and corporate integrity;
• Promote compliance with applicable regulations and appropriate risk management; and
• Acknowledge adequate attitudes and manage inadequate behaviors.

It is essential to understand that the responsibilities of GNA’s senior management and other leaders do not exempt Employees from their individual obligations to comply with laws, regulations and GNA’s internal regulations. Each and all Employees are expected to:

• Familiarize themselves with and adhere to the guidelines outlined in this Code of Ethical Conduct;
• Actively participate in compliance and ethics initiatives;
• Recognize and manage the risks associated with their daily activities; and
• Take part in all mandatory trainings.
3. **SCOPE**

This Code of Ethical Conduct shall be read and complied with by all Employees. In addition, all Employees shall convey the principles and standards of conduct contained herein to service providers, suppliers, business partners, customers or any other persons or entities with whom GNA does business (“Third Parties”).

Further to the procedures that shall be followed by the Employees prior to retaining Third Parties, such Third Parties shall receive and adhere to this Code of Ethical Conduct or, alternatively, present a written commitment to adopt conduct standards equal to or more stringent than the provisions established herein.

4. **COMPLIANCE WITH LAWS AND GNA’S INTERNAL REGULATIONS**

All Employees and Third Parties shall comply with the current legislation and regulations applicable to their activities, as well as GNA’s internal regulations. Shall also participate in mandatory training courses provided by the Company and comply with annual certification that they have acted in accordance with this Code of Ethical Conduct.

Though differences may occur between cultural conditions or usual market practices, Employees must comply with the principles and notions described in this Code of Ethical Conduct and other integrity-related existing internal regulations, as well as laws and regulations.
If an Employee occasionally comes across other internal regulations of GNA or laws that impose stricter requirements than those outlined in this Code of Ethical Conduct, that Employee must comply with the relevant applicable internal rules, procedures, or legislation and inform GNA’s compliance department (“Compliance Department”) of the need to review this Code of Ethical Conduct.

5. WORK ENVIRONMENT

GNA values the unique contribution that each person brings to the Company and respects people as individuals. Each one has qualities that, together and added together, can contribute not only to the growth of GNA but to a better society. For this reason, the Company believes everyone should be treated equally, regardless of race, ethnicity, sexual orientation, gender identity, age, appearance, religion, opinion, or any other individual quality and ideological characteristics.

Acts of gender-based violence that result or are likely to result in physical, sexual or mental harm or suffering to women, including threats of such acts, coercion or arbitrary deprivation of liberty, whether occurring in public or in private life, are not acceptable.

In addition, GNA has zero tolerance for any kind of harassment. For the purpose of this Code of Ethical Conduct, harassment is defined as any behavior, conduct, or attitude, whether physical, verbal, or gestural, that is offensive and abusive and causes embarrassment and relevant damage to the victim’s physical, psychological, moral, and existential conditions.

Therefore, GNA will not tolerate any form of disrespect to Employees, physical or verbal violence, threats or any actions that may constitute a violation of human rights. Offensive messages, derogatory remarks and inappropriate jokes are never acceptable.
Employees shall always act in a courteous and respectful manner, regardless of hierarchical position, office or activity. GNA will not tolerate any discrimination in the hiring, promotion, termination or any aspect of the work process.

GNA encourages its Employees to report any kind of violence, unethical conduct or unlawful actions on GNA’s whistleblowing channel (https://www.canalddenuncia.com.br/gna/).

5.1 HEALTH AND SAFETY AT WORK

Respect for the life and integrity of all Employees is a priority for GNA, thus, the Company’s health and safety goals are: no accidents and no harm to people.

GNA ensures its Employees have the right to refuse the performance of activities or tasks should an Employee discovers such tasks or activities lack sufficient safety standards and conditions. If any Employee observes an unsafe or unhealthy working environment, he/she shall immediately stop work and contact the departments in charge of occupational and/or environmental safety or make a report through the Whistleblowing Channel.

GNA does not allow its Employees to work under the influence of unlawful drugs or alcohol. The use of alcohol and unlawful drugs not only poses significant risks to the Employees’ health but also jeopardizes the safety of Employees and their colleagues. Employees found working under such conditions may be subject to appropriate disciplinary measures.

In case of accidents or inspections, Employees shall immediately inform the departments in charge of occupational and/or environmental safety.

GNA believes that excellence in this area can only be achieved with the involvement and responsibility of all levels of management and the support and contribution of all Employees and service providers.
5.2 EMPLOYEE’ RIGHTS

GNA acknowledges and respects Employees’ right to free association, permitted by law. Workers’ right to open communication, direct engagement, and humane and equitable treatment must always be respected. GNA also respects the legal right of workers to bargain collectively.

As individuals, Employees have the right to personally participate in the political process, including making personal political contributions. However, it should be explicitly stated that their personal views and actions are not related to GNA or their position or professional functions.

Additionally, GNA provides a Whistleblowing Channel to enable its Employees to raise reasonable workplace concerns. Such mechanism provides a confidential, comprehensible and transparent process and guarantees that Employees who raise a complaint will not be subject to any retaliation.

6. ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE (ESG)

GNA is committed to ESG initiatives, attributing greater relevance to the topic in its operational and strategic decisions. The Company seeks to optimize and expand its investments and processes related to the theme, integrating sustainability management into the definition of the strategy and decision-making.

The Company considers sustainability an essential part of its business strategy in all activities and undertakings, being fully committed to environmental, social and corporate responsibility guidelines and incorporating sustainability governance into the GNA Management System.
GNA is committed to avoiding damage to the environment and related impacts on communities. When performing their professional activities, all Employees and Third Parties shall be aware of and comply with requirements regarding environmental protection, occupational safety and their own health, as well as act responsibly, without violating laws, regulations or environmental protection, health and occupational safety standards.

All Employees shall also comply with their social responsibility and be concerned for GNA’s good standing, through the timely exercise of their civic duties and by performing quality and productive work. In this regard, they shall act with a view to providing good services, avoiding being wasteful and respecting the environment, cultural values, human rights and social organizations in their communities. The development of an open and ethical outlook, together with respect for diversity, local cultures and customs, provides for beneficial results and outcomes.

GNA respects and is committed to promoting human rights internally, in its suppliers, customers and in the communities where it operates, that is, guiding its actions in accordance with the Universal Declaration of Human Rights and international conventions, treaties or initiatives, such as the conventions of the International Labor Organization, the United Nations Global Compact and the Human Rights Council’s Guiding Principles for Business.

GNA will not tolerate any human rights abuse, such as child labor, human trafficking and forced labor and will require its Employees and Third Parties to treat individuals and communities within GNA’s area of influence with respect. Any violations of human rights in GNA’s operations shall be immediately reported on the Whistleblowing Channel.

For further details, please refer to GNA’s Sustainability Policy.
7. CONFIDENTIALITY AND PRIVILEGED INFORMATION

All Employees shall maintain confidentiality with all information related to GNA’s operations to which they may have access and that has not been produced for public disclosure. Use of credentials (ID, passwords and name tags) is authorized on an individual basis, is non-transferable, and shall not be shared under any conditions.

All and any information deemed to be confidential and privileged shall be used in strict compliance with professional activities and shall not be used for personal advantage or shared with Third Parties, particularly with the intent of trading securities for oneself or associated persons.

Employees who have confidential or privileged information about GNA’s shareholders or any other company, such as a customer, supplier or joint venture partner whose securities are listed for trading on a stock exchange or an organized securities market, are not allowed to trade in these companies’ securities.

Confidential or privileged information may be attained as a result of an Employee’s position and responsibilities and includes non-public information about the following matters, among others:

- Financial plans or budgets;
- Operating and financial results;
- Proceedings under judicial secrecy;
- Dividend changes;
- Significant mergers or acquisitions;
- Divestitures;
- Particularly important contract awards or strategic plans;
- Major developments in litigation;
- Results, positive or negative, of investment research;
- Technical or product developments;
• Personal data;
• Major management changes, joint ventures and major business agreements; or
• Business relationships.

GNA’s confidential or privileged information cannot be exposed at workstations, printers and meeting rooms and shall not be discussed in public places such as elevators, taxis, trade union meetings, associations and others.

7.1 DATA PROTECTION AND SECURITY

In order to maintain the transparency and security of the information that is worked on and used by GNA, the Company seeks support in the General Data Protection Law (“LGPD”) No. 13,709 of 2018.

All Employees must be responsible for handling the information they deal with according to their degree of confidentiality to preserve the security of data in the Company’s environment. Access to confidential information, as well as electronic systems and tools, must be granted only to relevant personnel and in accordance with the work and services they perform.

The personal data of Employees or Third Parties may only be collected, processed or used to in accordance with the applicable laws, including the LGPD, and necessary for predetermined, clear and legitimate purposes. In addition, personal data must be stored securely. With regard to data quality and technical protection, high standards against unauthorized access must be guaranteed. The use of data must be transparent to interested parties and their rights must be protected in relation to the use and correction of information and, if applicable, objections regarding the blocking and deletion of information.

All Employees must comply with the LGPD, as well as any current legislation related to data protection and security and the privacy of individuals.
8. MEDIA AND INVESTOR RELATIONS

It is essential that GNA’s public communications are clear, accurate, consistent and responsible.

GNA has a specialized Communication and Press Department, which is responsible for contacting press vehicles and should be immediately informed upon any need or request for contact with communications media vehicles.

Employees are not authorized to grant interviews or to convey information on the Company and its activities, directly or indirectly, to any communications media, except if duly approved by the Communication and Press Department. Similarly, attendance by Employees at external events representing GNA shall be previously informed.

On social networks, we expect our Employees to refrain from engaging in any communication that undermines the principles of responsibility and respect, free from hate speech and discrimination. It is also important for them to protect the reputation of the company, colleagues, and business partners, as well as safeguard any sensitive or confidential information related to the company’s activities or their functions. Please keep in mind that social posts and comments are often traceable and not anonymous, so exercising caution is important to maintain GNA’s positive reputation.

Unless previously approved by the Communication and Press Department, it is not permitted to disclose photos or information on transactions held by the Company.

Interactions with investors, potential investors and market analysts are the responsibility of GNA’s Financial and Investor Relations Department. Therefore, employees are not authorized to speak or transmit information about the Company’s business with these stakeholders.
9. **USE OF ASSETS AND RESOURCES**

Assets and resources provided by GNA to its Employees shall be used in a responsible manner and only for professional purposes.

Employees shall not expect privacy in their communications regarding devices and systems provided by GNA to carry out their professional activities, such as Internet, telephones, e-mails, software, hardware and any others. GNA may monitor such devices and systems whenever required, to the extent permitted by current legislation.

Under no circumstances shall assets and resources provided by GNA be diverted for personal use or unlawful ends.

Employees shall (i) be conscientious and act appropriately to ensure Company’s assets are not damaged, misused, or lost; (ii) make sure their user IDs and passwords are secure and be vigilant against cyber-attacks and scams, such as phishing and report immediately any incidents, including potential or actual losses of GNA’s information or assets; and (iii) protect GNA’s intellectual property and respect the intellectual property rights of others.

10. **INTERNAL LEDGERS AND RECORDS**

GNA and its Employees shall keep all GNA’s ledgers and accounting and financial books and records updated, precise and complete, in compliance with legislation and applicable accounting standards. It is the duty of all Employees to ensure the accuracy of the information recorded so that GNA’s shareholders may monitor the Company’s performance transparently.
Each piece of information and internal record produced, circulated or kept in the systems or in GNA's equipment are the latter's sole property and shall not be used for personal purposes.

11. ANTI-CORRUPTION AND ANTI-BRIBERY

GNA does not tolerate acts of corruption in any of its forms. GNA complies with all applicable anti-bribery and anti-corruption legislation and supports efforts to eliminate bribery and corruption worldwide. Any improper action violating the anti-bribery and anti-corruption legislation could pose severe civil and administrative liability to GNA and expose the Employees involved in the misconduct to sanctions under criminal, civil and labor law.

Employees are strictly forbidden from offering, promising or giving, directly or indirectly through Third Parties, any undue advantages to public or private agents (whether in cash, items, services or any other benefits) with the purpose of influencing decisions likely to affect GNA's business or to involve any personal benefits. GNA also reinforces that the payment of urgent or facilitation fees is expressly prohibited so that any action or service by public agents can be improperly expedited or ensured.

Any Employees who become aware of or suspect any acts of corruption or violations of this Code of Ethical Conduct by any Employees, Third Parties, or public agents in relation to the Company should promptly report such situations to the Compliance Department or through the Whistleblowing Channel.

For further details, please refer to GNA's Anti-Corruption and Anti-Bribery Policy and other relevant internal regulations.
11.1 RELATIONS WITH PUBLIC ADMINISTRATION

GNA requires that Employees’ interaction with public administration and public agents shall take place ethically and strictly within the limits of the law.

Employees shall act in accordance with compliance to the policies and internal regulation in all their contacts with public agents, such as when obtaining or renewing licenses and permits, participating in public bids or public contracts, and monitoring inspections and court or administrative proceedings, among others. Third parties must acknowledge and agree to comply with GNA’s integrity standards and adhere to its Code of Ethical Conduct. Alternatively, they may maintain integrity policies consistent with the guidelines described herein.

Employees shall not make any donations to political parties or candidates for public offices on behalf of or with GNA’s funds. Company will not permit political and/or party activities during business hours or inside its facilities and will require Employees to resign from GNA should they wish to become a candidate for public office.

11.2 RETAINING SUPPLIERS

GNA works with business partners in an honest, respectful and fair manner and expects to gain its competitive advantages through strong performance rather than through unethical or illegal business practices. Any violations by business partners to the applicable anti-bribery and corruption legislation may expose GNA to the imposition of fines and reputation damage, as well as expose the business partners and Employees involved in the misconduct to additional criminal and civil sanctions.

GNA chooses its suppliers and business partners carefully, based on a risk-based analysis, seeking to work with Third Parties who share similar commitments to safety, ethics and compliance.
Selecting, retaining and paying suppliers of goods and services shall be based on a genuine need and criteria related to technical, professional, ethical and sustainability, assuring the best cost-benefit to GNA, free from interference by any Employees’ personal interests, always by means of duly formalized contracts or purchase orders. In compliance with its values and principles, GNA will privilege its relations with Third Parties that adopt seamless ethical practices in their business development and act in accordance with the following principles concerning responsibilities vis-à-vis stakeholders and the environment:

• To comply with all applicable laws;
• To prohibit corruption;
• To respect the basic human rights of Employees;
• To comply with laws prohibiting child and forced labor;
• To take responsibility for the health and safety of their Employees; and
• To act in accordance with applicable statutory and international standards regarding environmental protection, as well as being aligned with other ESG themes.

Employees shall report any warnings that a supplier or business partner is not complying with applicable laws or their contractual obligations.

11.3 DONATIONS, SOCIAL INVESTMENTS AND SPONSORSHIPS

GNA donations, social investments and sponsorships must follow the applicable regulations and approvals.

• **Donations to non-profit entities and social investments:** Donations or social investment to non-profit, philanthropic or charitable entities are allowed, provided that they are carried out in accordance with GNA’s internal regulations, with a genuine purpose, to entities defined institutionally by GNA, based on technical criteria and by means of a written agreement.
• Sponsorships: Are permitted, provided that they are performed in compliance with GNA’s internal regulations, with a genuine purpose and at a fair market price, in order to provide publicity or to disclose GNA’s brand by retaining a lawful and adequate institutional counterparty selected based on technical criteria and by means of a written agreement.

All donations, social investments and sponsorships granted by GNA must be made under a risk-based analysis and monitored, being subject to interruption in case of suspicion and/or evidence of irregularities.

11.4 OFFERING AND RECEIVING BUSINESS COURTESY

Employees may individually receive, offer, promise or give (as applicable) small gifts, presents and hospitalities under the applicable integrity internal regulations adopted by GNA, given that (i) they are made under ordinary business conditions, according to the principles of reasonableness and convenience; (ii) the addressee is not restricted from receiving; (iii) they are duly registered in accordance with GNA’s regulations; (iv) such business courtesies are not motivated by unethical intentions, given in return for any services or confidential information, excessive or inappropriate (e.g., adult entertainment) and/or frequent.

If there is a conflict between GNA’s business courtesies requirements and applicable external business courtesies requirements, Employees shall follow the strictest requirement.

For further details, please refer to the relevant internal regulations.
12. RESPECT FOR COMPETITION RULES

GNA is committed to do business with the highest levels of ethics, integrity and respecting our competitors, as well as the Company’s values of honesty, respect, and to gain its competitive advantages through ethical and legal practices.

GNA requires all of its Employees to respect and promote free competition. Employees shall not violate any competition legislation or protection rules and prevent from practice any action designed to frustrate or defraud competition or to fix prices, such as dividing customers, markets, territories or products, tampering with public bids or competitive procedures, boycotting suppliers or customers, controlling the supply of goods and services, among others is not permitted. These are actions to protect our customers, our reputation and the market in which we conduct business.

It is important to be aware of GNA’s real or potential competitors and the restrictions regarding sharing confidential or sensitive information.

Employees who have any questions or wish to receive additional guidance on competition protection regulations should contact the GNA’s Legal Department.

13. RESPECT INTERNATIONAL TRADE LAWS

GNA shall abide by the trade laws of all countries in which GNA conducts business, including economic sanctions and import and export laws.
Employees involved in transactions, such as business dealings with a sanctioned country, entity, or person, must ensure compliance with applicable trade laws. Furthermore, any business with persons or companies named in international sanctions lists is strictly prohibited, regardless of the delivery process.

Products intended for import or export must be classified in advance, and all required labelling, documentation, licenses and approvals completed.

In case any Employee has doubts about international trade laws, please contact GNA’s Legal Department.

14. PREVENTION OF MONEY LAUNDERING AND FINANCING OF TERRORISM

Money laundering is the process of transforming illegal funds or assets derived directly or indirectly from criminal acts into assets with an apparently licit origin as they are introduced into the legal, economic circuit.

Terrorism is a practice carried out by one individual, for reasons of xenophobia, discrimination or prejudice involving race, color, ethnicity and religion, with the purpose of provoking generalized terror, exposing people, property, public peace or public safety to danger. GNA is committed to prevent the financing of any terrorist act by avoiding the use of money or other resources to fund terrorist acts or to support terrorist organizations.

In order to prevent these violations, all Employees shall:

• Carefully verify the identity of Third Parties with whom we wish to do business by following applicable due diligence procedures adopted by GNA;
• Guarantee that all payments to the appropriate services are registered appropriately;
• Ensure transparent and open cash flows;
• To never become involved in money laundering or financing for terrorism; and
• To raise concerns where you see them.

It is GNA’s stated goal to do business only with reputable partners who operate in accordance with legal requirements and use resources from legitimate sources. GNA is committed to complying in a timely manner with current legislation and reporting to the Financial Activities Control Council (COAF), within the legal term, any evidence of money laundering or terrorist financing, as well as any other occurrence that relating to the crimes provided for in Law No. 9,613/1998 and other applicable law.

15. PREVENTION OF CONFLICTS OF INTEREST

GNA does not authorize Employees to obtain personal advantages or be subject to influence in their professional duties due to conflicts of interest or even the appearance of such conflict.

GNA shall be informed immediately when Employees’ personal interests conflict with GNA’s interests, whether due to facts that have occurred or circumstances not yet materialized. All conflicts of interest should be recorded through GNA’s conflict of interest form available at GNA’s compliance platform.

Employees’ transparency with the Compliance Department is extremely important to better address and resolve situations with apparent conflicts of interest. For example, when an Employee’s spouse works at a company that provides services to GNA, it is important that this fact is reported to the
Company for the adoption of steps intended to protect the Employee from being involved in a potential conflict of interest.

Employees shall also avoid circumstances likely to create conflicts of interest by GNA with public authorities, which are understood as situations that could possibly jeopardize the collective interest or influence in an inappropriate manner the performance of public authorities.

Acting in situations of conflicts of interest may be unlawful and lead to serious consequences for Employees and GNA. Several examples of serious and restricted conflicting interests include, but are not limited to, the following:

- Having an intimate relationship with another Employee who can influence decisions such as salary, performance ratings, promotions or any other decision that may impact one’s career, performance or professional development;

- Using or sharing confidential or privileged information in order to create personal or others (e.g., profiting from purchasing and selling GNA’s securities or those of its customers);

- Retaining companies belonging to public agents or to their family members, intending to influence any decision by public agents;

- Retaining a friend or family supplier under less favorable conditions to the Company, as compared to those practiced in the market by Third Parties with equal abilities;

- Acceptance of external responsibility of a personal nature likely to affect performance in the Company or assist GNA’s competitors;

- Working with close relatives, especially those who are government officials; or

- Using GNA’s resources to meet private interests.
16. PERIODIC TRAININGS

GNA promotes periodic trainings to all Employees for qualification and awareness about the conduct, principles and values, concepts and procedures provided in this Code of Ethical Conduct. The trainings are conducted annually, and attendance is mandatory.

17. WHISTLEBLOWING CHANNEL

The GNA's Whistleblowing Channel shall be used to report violations of this Code of Ethical Conduct, current legislation, regulations and the Company's internal regulations and may be accessible to Employees, Third Parties or anyone interested.

The interested person may place the report through the following communication channels:

- **0800 721 5965**
  - Free call
- **www.canaldedenuncia.com.br/gna**
- **gna@canaldedenuncia.com.br**

Access to the Whistleblowing Channel is free of charge and is available 24 hours per day in English and Portuguese.

Furthermore, whistleblowers are allowed to choose to identify themselves or not, as anonymous reporting is ensured. In order to preserve reliability, independence and impartiality, the Whistleblowing Channel is managed by a Third Party company specialized in this type of solution.
The company that maintains the Whistleblower Channel will forward the received complaint to the GNA Compliance Department, who will be in charge of investigating the facts and applying the penalties, together with Human Resources Department, that may be reasonably required pursuant to this Code of Ethical Conduct. Whenever necessary, other departments of the Company shall provide the required support to address the violation reports together with the Compliance Department. If the complaint received involves members of the Compliance Department, it will be sent directly to the CEO, to guarantee independence and confidentiality in the treatment of complaints. In cases involving the Senior Management, a specific committee will be established.

GNA emphasizes that it will not tolerate any type of retaliation against a person who reports suspected wrongdoings in good faith. If any Employee or Third Party experiences retaliation, he/she shall contact the Compliance Department or make a report to the Whistleblower Channel.

For the purpose of this Code of Ethical Conduct, retaliation occurs when an employer punishes an employee for engaging in legally protected activity – in this case, the usage of the Whistleblowing Channel –, which includes any negative reaction to the job’s role or assignments such as demotion, discipline, firing, salary reduction or position, attributions or shift reassignment. Such retaliation constitutes misconduct and shall be subject to the appropriate disciplinary measures.
18. DISCIPLINARY MEASURES

Employees who disregard this Code of Ethical Conduct, laws and regulations applicable to their activities and GNA’s internal regulations, or, by omitting certain actions, allow other Employees to do so, will be subject to applicable disciplinary measures compatible with the conduct practiced, including, but not limited to, oral or written warnings, suspension or termination of the labor agreement with cause, according to the specific regulations in force. In the event of inappropriate conduct by Third Parties, their respective contractual relationships may be terminated.

Depending on the nature of the violation, GNA reserves its right to notify the competent authorities, which may result in imposing lawful sanctions.

For further details, please refer to the relevant internal regulations.

19. FINAL PROVISIONS

This Code of Ethical Conduct was prepared by the Compliance Department and approved by GNA’s Board of Directors in October 2023.

The Compliance Department will be responsible for reviewing and controlling the versions of this Code of Ethical Conduct, as well as taking the necessary measures for its application and dissemination. Any future amendments to this Code of Ethical Conduct should also be subject to the approval of GNA’s Board of Directors.

All Employees shall undersign the instrument that follows to certify that they received, read, understood and agreed with the provision of this Code of Ethical Conduct that must be available on the Company’s website for consultation by any Employee or Third Party.
No code or ruling will cover every possible situation involving ethical and flawless conduct. Hence, GNA expects that all of its Employees will exercise careful vigilance and judgment at every moment in the course of their professional activities.

Employees who wish to receive additional guidance or who wish to make suggestions or question the Code of Ethical Conduct shall contact the Compliance Department by means of the e-mail compliance@gna.com.br.

Any Employee who is aware or suspects some form of non-compliance with this Code of Ethical Conduct or with laws, regulations or GNA’s internal regulations is expected to report such without delay through the Whistleblowing Channel. All Employees shall fully cooperate when responding to an investigation or audit.

This document is valid indefinitely as of its approval and must be analyzed at least every two years in coordination by the Compliance Department or whenever necessary due to business characteristics or regulatory aspects.
I confirm that I:

01. Received, read and understood the Code of Ethical Conduct of Gás Natural Açú S.A.;

02. I agree fully with its contents; and

03. I am bound to comply fully with its provisions, reporting any actions or likely actions of violations of which I may become aware.

Company: ____________________________________________

Legible name: ____________________________________________

Signature: ____________________________________________

Date: ____________________________________________