

GNA-POL.CPL.001

Anti-Corruption and Anti-Bribery Policy

Purpose: Establish the parameters and general guidelines for the initiatives of GNA's Compliance Program and its commitment to ethics, integrity, legality and transparency, acting in the prevention, detection and correction of conduct that may characterize or appear to be acts of Corruption or Bribery.

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 2/9
---	--	---	--	----------------------------------	-----------------------------------

1 PURPOSE

This Anti-Corruption and Anti-Bribery Policy ("Policy") aims to establish the parameters and general guidelines for the initiatives of the Compliance Program of GNA and their commitment to ethics, integrity, legality and transparency, acting in the prevention, detection and correction of conduct that may characterize or appear to be acts of Corruption or Bribery.

Likewise, this Policy aims to establish the guidelines to be observed by Employees and Third Parties in the exercise of their activities to respect the values adopted by GNA, as well as the provisions of the Brazilian Anti-Corruption Law (Federal Law no. 12,846/2013), its Regulatory Decree (Federal Decree no. 11,129/2022) and other applicable legislation, in addition to the GNA's Code of Ethical Conduct.

2 SCOPE

This Policy applies to Gás Natural Açú S.A., its subsidiaries, UTE GNA I Geração de Energia S.A., and UTE GNA II Geração de Energia S.A. (jointly "GNA" or "Company").

3 DEFINITIONS

Anti-Corruption Legislation: All laws and intralegal legislation related to the fight against corruption, bribery and fraud, including, but not limited to, Law No. 12,846/2013 and Decree No. 11,129/2022, Law No. 9,613/1998 and Law No. 12,683/2012, Law No. 8,429/1992, Law No. 12,529/2011, Law No. 14,133/2021 and Law No. 8,666/1993, Law No. 9,504/1997, as well as foreign documents on corruption, bribery, fraud, public procurement, money laundering, elections or unethical conduct of business, for example, the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

Bribery: The act of giving, promising or offering, as well as requesting, accepting or receiving Undue Advantage, for oneself or for Third Parties, practiced against any private Person, with the aim of unduly influencing or rewarding any act or decision.

Code of Ethical Conduct: The GNA's Code of Ethical Conduct, approved by its Board of Directors on October, 2023 and available on its website.

Compliance Department: Responsible for implementing, structuring, and conducting GNA's integrity program following applicable legislation, technical standards and shareholders' requirements through effective mechanisms to prevent non-compliance with rules, anti-bribery, combat fraud, Corruption, Money Laundering, and ethical misconduct contributing to GNA's commitment to legality, ethics and integrity.

Corruption: Act of giving, promising or offering as well as requesting, accepting or receiving, any Undue Advantage to a Public Agent, directly or indirectly, to influence and/or reward any act or decision by a Public Agent or entity of the Public Administration– or even authorizing, sponsoring or in any way subsidizing the performance of a wrongful act by any Person, including Third Parties engaged by GNA.

Director: Member of GNA's Board of Directors.

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 3/9
---	--	---	--	----------------------------------	-----------------------------------

Employee: All GNA's members, including, but not limited to, employees, Officers, Directors, interns, apprentices and temporary workers.

Facilitation Payment: Small sums in cash or promises of advantages to a Public Agent or entity of the Public Administration as urgency fees or with the purpose of expediting a process, for example, of issuing an official document, order or authorization.

Hospitality: Meals, parties, conventions, tickets or invitations to sporting, cultural, social or other events, as well as activities or preparations related to such events.

Money Laundering: Practice of concealing, hiding, dissimulating or disguising the actual nature, origin, location, disposition, movement or ownership of goods, rights or values arising, directly or indirectly, from a criminal offense.

Officer: Member of GNA's Board of Executive Officers.

Person: Individual, company, partnership, joint venture, investment fund, association, trust or other entity or organization, regardless of whether such person has legal status under the laws of any jurisdiction.

Politically Exposed Person (PEP): Public agents who perform or individuals who have held or performed in the last 5 (five) years (in Brazil or foreign countries, territories and dependencies) positions, jobs or relevant public functions, as well as their representatives, family members and close employees.

Presents: Items that have commercial value and do not meet the definition of Small Gifts.

Public Administration: The set of authorities, agencies, entities and bodies of the government, Brazilian or foreign, as well as legal entities controlled, directly or indirectly, by the federal, state, municipal, district or local government. Such definition comprises both the direct and the indirect public administration, also including authorities, agencies, entities, and bodies that are linked, subordinate, hold positions and/or act on behalf of: (i) executive, legislative, judicial, regulatory or administrative powers and functions - such as the Presidency of the Republic, state governments, mayors, ministries, secretariats, legislative chambers and houses, judicial courts or chambers, and institutes or bodies subordinated to them; (ii) state companies or organizations – including mixed capital companies, government-owned companies and any other entities directly or indirectly subject to state control; and (iii) public foundations, regulatory agencies and other governmental agencies.

Public Agent: Any individual, civil servant or not, with or without remuneration, even if temporarily, who holds a public position or exercises a public job or function in or for: (a) the Public Administration; (b) a service provider hired or contracted to carry out a typical activity of the Public Administration; (c) diplomatic representations; (d) international public organizations; (e) political parties or candidates for public offices; or (f) non-governmental institutions whose agents are treated as Public Agents. The same treatment as public agents shall be received by agents who perform or individuals who have held or performed in the last 5 (five) years (in Brazil or foreign countries, territories and dependencies) positions, jobs or relevant public functions, as well as their representatives, family members and close employees, which are known as Politically Exposed Person (PEP).

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 4/9
---	--	---	--	----------------------------------	-----------------------------------

Small Gift: Items with no commercial value or with negligible market value, distributed as a courtesy, advertising or usual promotional gifts, usually containing identification of the Company's brand or logo.

Third Party: Service providers and suppliers (including contractors and subcontractors), business partners, customers or any other person or entity with whom GNA does business. For the purpose of clarity, any intermediary, representative or agent that conducts business on behalf of GNA or has powers to represent GNA towards other private or Public Agents or entities of the Public Administration should be understood as a Third Party.

Undue Advantage: Any tangible or intangible asset, including money and values, offered, promised or delivered to unduly influence or reward any act, decision or omission of a Person, whether a Public Agent or not, directly or indirectly, directly by the Company, its Employees or by the use of any Third Party. Presents, donations, sponsorships or anything else of value used for such purposes, which are improperly influencing or rewarding any act or decision, are included in this concept.

4 GENERAL PRINCIPLES AND GUIDELINES

4.1 Prohibited Practices

GNA is committed to integrity and has zero tolerance for acts of Corruption or Bribery. In this sense, GNA's Employees and Third Parties are expressly prohibited from the following practices as they characterize or appear to be acts of Corruption or Bribery:

- to promise, offer or give, directly or indirectly, an Undue Advantage to any Person, including Public Agents or any Person closely related to a Public Agent, such as a family member, even if this does not imply the actual obtaining of benefits for GNA;
- to receive, accept or request, directly or indirectly, Undue Advantage, even if this does not imply the concrete obtaining of benefits to the parties;
- to authorize, finance, pay for, sponsor or in any way subsidize the practice of illegal or unethical acts provided for in this Policy or the Anti-Corruption Legislation;
- to use an intermediary Person or Third Party to conceal, dissimulate, hide or disguise real interests or the actual identity of the beneficiaries related to illegal or unethical acts performed;
- to frustrate or defraud, in any way, directly or indirectly, the competitive nature of public or private competition, bidding or procurement;
- to manipulate or defraud the economic and financial balance of the contracts executed with the Public Administration;
- to hinder an investigation or inspection activity of the Public Administration or Public Agents, or to interfere with their work, including within the scope of regulatory agencies and other inspection bodies;

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 5/9
---	--	---	--	----------------------------------	-----------------------------------

- to pay unduly Facilitation Payments so that an action or service by Public Agents is accelerated, performed or provided; or
- any other acts which may characterize or appear to be acts of Corruption or Bribery.

4.2 Preventing Money Laundering and Combating the Financing of Terrorism

GNA reinforces its commitment to the prevention of Money Laundering and the fight against the financing of terrorism, considering that such conducts are necessarily associated with other illegalities and contribute to their cover-up or disguise. In view of this, and in compliance with current legislation, any practice of Money-Laundering is expressly prohibited by GNA.

For further details, please refer to GNA's Code of Ethical Conduct.

4.3 Relationship with Public Agents and PEPs

GNA's Employees and Third Parties must strictly observe the principles and guidelines set forth in the Code of Ethical Conduct, in this Policy, in other GNA's internal regulations, as well as in the Anti-Corruption Legislation when interacting with Public Agents and PEPs.

Besides being forbidden to directly or indirectly offer or give Undue Advantages to Public Agents or to Third Parties related to the latter, Employees are also expressly and strictly forbidden, whether directly or indirectly, from practicing any type of action against domestic or overseas Public Administration, including without limitation:

- Funding or incurring expenses with unlawful actions and concealing or dissimulating interests or the beneficiary of unlawful actions;
- Tampering with or defrauding public bids or administrative contracts; or
- Hindering investigation activities or inspections by bodies or entities of the Public Administration or Public Agents or interfering in their activities.

Even without the purpose of influencing decisions likely to affect GNA's business or not involving any personal benefits, Employees are also restricted from promising, offering or providing any financial advantages to public agents, even when involving small sums, such as payment of meals or commuting expenses, when the law or applicable regulations do not permit. Prior to incurring any expense, check with the Compliance Department on whether the payment of such expense is restricted for that specific Public Agent.

All interactions or contacts with Public Agents and PEPs must be registered in accordance with GNA's internal regulations and should be conducted by GNA representatives authorized and properly trained on this Policy.

All interactions should be attended by at least two GNA representatives and should always be previously scheduled and formalized, indicating the participants and the meeting agenda.

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 6/9
---	--	---	--	----------------------------------	-----------------------------------

Meetings with Public Agents should preferably be held at the offices of the Public Administration to which the Agent belongs. If this is not possible, they must be held in places appropriate for the discussion of legitimate business. In addition, they must be held on business days and during business hours.

When relationships with Public Agents and PEPs are intermediated by professional service providers, such as lawyers, consultants or others, Employees must formalize such representation through an appropriate instrument and include anti-corruption clauses compatible with the services provided.

Suppose any Employee or Third Party fits the concept of Public Agent or PEP. In that case, such fact must be reported to GNA's Compliance Department to assess potential conflicts of interest and integrity risks.

4.4 Extorsion and risks to Employees' physical integrity

If becoming a victim of extortion, by means of violence or serious threat that led to a Third Party or Public Agent to be given a financial advantage, the Employee shall place his safety in the first position. However, the Employee shall immediately report the event through the Whistleblowing Channel.

As simple requests for Undue Advantages, without the existence of a threat of immediate physical assault or of serious property damages, are insufficient to comply with the legal requisites of extortion, Employees are prohibited from attending those requests and shall be encouraged to report all requests through GNA's Whistleblowing Channel.

4.5 Donations, Sponsorships and Social Investments

Donations, sponsorships and social investments by GNA must follow the applicable regulations and approvals. Therefore, all Employees involved in making, evaluating and approving any donations, sponsorships and social investments must ensure that GNA: (i) carries out a risk analysis (background check) of the recipients/beneficiaries; (ii) evaluates the proportionality and convenience of the donation, sponsorship or social investment so that it does not characterize an Undue Advantage or indirect financing of illicit acts; and (iii) submits the donation, sponsorship and social investment to prior and formal approval from the Board of Executive Officers.

All donations, sponsorships and social investments granted by GNA must be formalized into written contracts, duly monitored and registered per internal registers, subject to interruption in case of suspicion and/or evidence of irregularities.

4.6 Political contributions

GNA and its Employees or Third Parties, when acting on GNA's behalf, are strictly prohibited from making any contributions to political parties or electoral campaigns in compliance with Brazilian electoral legislation or using or destining any asset or resource from GNA for political purposes. The use of any GNA's assets for political or electoral purposes is also prohibited.

4.7 Business Courtesies – Small Gifts, Presents and Hospitalities

Employees may individually receive, offer, promise or give, as applicable, Small Gifts, Presents and Hospitalities, provided that (i) they are made under ordinary business conditions, according to the

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 7/9
---	--	---	--	----------------------------------	-----------------------------------

principles of reasonableness and convenience; (ii) the addressee is not restricted from receiving; and (iii) 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. In any case, the receipt, offer or promise shall be made and registered in accordance with GNA's Business Courtesies Standard and other internal regulations.

It is strictly prohibited to offer Small Gifts, whether acquired with GNA's assets or on behalf of GNA or to an apparent benefit of GNA, to Public Agents as this may characterize or appear to be an Undue Advantage. Any expenses related to accommodation, including food, tickets, and local transport involving third parties or Public Agents must be formally pre-approved by the GNA's Compliance Area.

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

Any exception to these instructions must be registered and approved in writing by the GNA's Compliance Department.

In case of any doubts, we recommend consulting the Code of Ethical Conduct and the Business Courtesies Standard, which establish general guidelines to be observed and followed, or contacting the Compliance Department.

4.8 Anti-corruption Clause

All contracts entered into by GNA must contain anti-corruption clauses requiring all Third Parties engaged by GNA to comply with the applicable provisions of the Anti-Corruption Legislation and with the Code of Ethical Conduct and/or to adopt and maintain internal integrity policies compatible with this Policy. All consulting agreements should have clear objects and objectives, and the remuneration should be compatible with the nature of the contracted service.

The anti-corruption standard clauses adopted by GNA should include provisions that enable the suspension of payments and termination of agreements in instances where non-compliance with the anti-corruption provisions of the engagement instrument or GNA's internal integrity regulations occurs.

4.9 Inspections and investigations

Visits by Public Agents for inspection or investigation purposes should be immediately informed to the Compliance Department and the Board of Executive Officers.

Employees must cooperate with Public Agents in such procedures, providing documents and information that have been requested within the formalities required by law.

Employees are not authorized to make or offer Facilitation Payments or any other kind of advantage to enable or expedite the obtaining of licenses, authorizations, permits, certificates or any other official measures for the benefit of GNA.

4.10 Public Bids

In addition to the offer of any Undue Advantage to Public Agents, the Anti-Corruption Legislation also prohibits and penalizes other conducts that constitute fraud to public biddings, such as:

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 8/9
---	--	---	--	----------------------------------	-----------------------------------

- Discussing with competitors the decision to participate or abstain from participating in the bidding process;
- Discussing prices and other conditions of the bid with competitors;
- Distancing or seeking to disstrain a bidder by means of fraud or offering an advantage; and
- Creating artifices to modify or extend contracts celebrated with the Public Administration.

4.11 Accounting 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, laws and regulations and with the best accounting practices, reflecting with transparency, integrity and accuracy all GNA transactions. 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.

Closed and unrecorded transactions are prohibited. GNA's books and records will not contain false, misleading or incomplete information. All control procedures and approval levels must be followed.

Any relevant information created by Employees during their work at GNA shall be stored pursuant to legal deadlines and in accordance with GNA's internal regulations. Employees are restricted from deleting, destroying or taking any information or documents on termination of their labor bond with GNA.

4.12 Background Check and Integrity Due Diligence

Prior to entering into a contract with a Third Party, partnerships or joint ventures, donations or sponsorship or hiring of candidates for management positions, Employees shall obtain the required information for a diligent risk assessment through the applicable due diligence and background check activities and complete the applicable forms and obtain the necessary approval for retention by the Compliance Department, always in compliance with GNA's internal regulations.

A due diligence is intended to assess the good standing and experience of Third Parties, as well as to determine whether any owners, officers, directors, or employees of Third Party associated companies are Public Agents. The background check is intended to assess the integrity profile, reputation and experience of Third Parties and their shareholders, where applicable and potential candidates for management positions, as well as to determine whether any of the owners, directors, employees or representatives of a Third Party are Public Agents or PEPs, and to assess the degree of risk in which the GNA may be exposed in the relationship with the Third Party or candidate.

Third parties shall be monitored during their relationship with GNA, and any violations of the Anti-Corruption Legislation could lead to the suspension or termination of the respective contract entered into with GNA.

The hiring of a Public Agent or former Public Agent as a supplier, service provider or Employee requires prior formal authorization from the Compliance Department.

 GNA <small>GÁS NATURAL AÇU</small>	<small>TITLE</small> ANTI-CORRUPTION AND ANTI-BRIBERY POLICY	<small>Nº</small> GNA-POL.CPL.001	<small>DATE</small> 10/30/2023	<small>REV.</small> 00	<small>PAGE</small> 9/9
---	--	---	--	----------------------------------	-----------------------------------

It is also mandatory to assess, during mergers, acquisitions and corporate restructuring processes or the creation of joint ventures or partnerships of a similar nature, the history and existence of any anti-corruption risks related to the Persons involved.

4.13 Periodic Trainings

In order to disseminate the anti-corruption culture, GNA shall promote regular training, as well as communication actions regarding the Anti-Corruption Legislation, the Code of Ethical Conduct and this Policy, and specific materials shall be prepared for Employees or Third Parties who hold positions and functions with greater exposure to the risk of Corruption and Money Laundering.

4.14 Whistleblowing Channel

In case of knowledge or suspicion of violation of this Policy, the Code of Ethical Conduct, the Anti-Corruption Legislation, or of any illegal conduct that contravention to the ethical and integrity principles covered by the GNA's internal regulations, any Person can communicate the fact through the Whistleblowing Channel available on the website <https://www.canaldedenuncia.com.br/gna/>, by e-mail gna@canaldedenuncia.com.br, or by calling 0800 721 5965. This information is widely disseminated by GNA and may be easily found on the company's main page (<https://www.gna.com.br/>), in the Code of Ethical Conduct, at GNA's facilities and in other applicable regulations.

Whistleblowers are allowed to choose to identify themselves or not, as anonymous reporting is ensured. In order to preserve reliability, independence and impartiality, the GNA's whistleblowing channel is managed by a third-party company specialized in this type of solution.

GNA emphasizes that it will not tolerate any type of retaliation against a Person who reports suspected wrongdoings in good faith. Such retaliation constitutes misconduct and shall be subject to the appropriate disciplinary measures.

5 DISCIPLINARY MEASURES

GNA may, at its sole discretion, adopt the corresponding and appropriate corrective, disciplinary and/or legal measures against violators of this Policy, including, but not limited to, oral or written warnings, suspension or termination of the labor agreement with cause.

Members of GNA's senior management suspected of involvement in acts of corruption, bribery or any other illegal acts may be subject to precautionary measures, including temporary suspension and removal from their position.

Regardless of the application of disciplinary measures, the practice of acts that violate the Anti-Corruption Legislation may result in administrative, civil and criminal sanctions for both GNA and the Persons involved.

6 FINAL PROVISIONS

This Policy was prepared by the Compliance Department and approved by the Board of Directors in October, 2023. Future amendments to this Policy will be subject to the same sphere of approval.

The Compliance Department is responsible for monitoring and providing guidelines to Employees regarding compliance with this Policy. They are also tasked with addressing any gaps or omissions that may arise. Furthermore, the Compliance Department will oversee the review and control of policy versions and take the necessary actions to ensure its effective implementation and dissemination throughout the organization.

No policy 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 this Policy shall contact the Compliance Department by means of the e-mail compliance@gna.com.br.

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

7 STANDING AUTHORITIES

Function	Name	Position
Drafter	Andreia Reis	Compliance and Internal Controls Manager
Reviewer	Board of Executive Officers	Board of Executive Officers
Approver	Board of Directors	Board of Directors

8 REVISION CONTROL

Issuance	Review	Description of Change
10/30/2023	00	Original version.