

## P-008CA | Internal Control Policy

### Context

Floene Energias S.A. (FLOENE, Company or Group), as a company that operates in the energy sector, particularly in gas distribution, intends to ensure the continuity and sustainability of its operation, promoting the resilience of the Company, through the development of a solid Internal Control System.

### Company's position

Floene undertakes to:

- Develop an internal control system, comprising risk management, compliance and internal audit functions, according to COSO<sup>1</sup> framework principles and guidelines, based on the components of environment control, risk assessment, control activities, information and communication and monitoring.
- Promote a culture of accuracy, responsibility and recognition of merit that promotes the necessary behaviors for understanding and acting within the internal control system in the Floene Group, based on the Vision and Values and on the Ethics and Conduct Code.
- Establish and implement, preferably for all Floene activities, an internal control system based on the appropriate technological and human resources and an organizational structure that adopts the three lines model of defense with adequate functions segregation according to governing and supervisory bodies.
- Establish supervisory, periodic monitoring and adjustment procedures of the internal control system, enabling the assessment of internal compliance and system performance, as well as risk framework review.
- Have an updated Internal Control Manual setting out the principles, responsibilities and mechanisms for meeting internal control requirements.
- Contribute to enhancing the company's operational procedures effectiveness and improvement in order to enable timely deployment of failures and/or weaknesses in internal processes and controls and to ensure that the risks actually incurred by the Company are consistent with the objectives set by the management body.

### Final declaration

Floene undertakes to promote an Internal Control System aligned with best practices in order to provide a reasonable assurance in the achievement of Company's objectives, in preparation and disclosure of financial and non-financial information that is complete and reliable, as well as legal and regulatory compliance with the Company's activities.

Board of Directors

2022/07/28

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<sup>1</sup> Committee of Sponsoring Organizations of the Treadway Commission 2013 Internal Control - Integrated Framework