TITLE

STATUTORY AUDIT COMMITTEE

1. MISSION

The Audit Committee, hereinafter referred to as "Committee" in this bylaws, a permanent and autonomous statutory body, aims to advise the Board of Directors of ENGIE Brasil Energia SA, evaluating the acts of management and encouraging the adoption of the best practices of accounting, risk management, ethical *compliance,* internal controls and internal and external audits, both at ENGIE Brasil Energia SA and its subsidiaries.

2. SUBORDINATION

The Committee report to the Board of Directors, acting with operational autonomy and independence from the Executive Board and other bodies and companies in the Group.

3. COMPOSITION AND DEADLINES

3.1. The Committee shall be composed of at least three (3) members, one (1) being designated Coordinator, appointed and dismissed by the Board of Directors, with a mandate of two (2) years, and each member may be reappointed to Audit Committee up to a limit of ten (10) years of exercise. The mandate of office of members of the Committee extends to the selection of new appointed members.

3.2. In the event of vacancy of any position of member of the Committee, the Board of Directors shall appoint the substitute.

3.3. If the Coordinator is absent or unable to attend, his or her duties shall be performed by the independent member with the longest term in role until he/she returns to Audit Committee or until the Board of Directors elects the permanent replacement.

3.4. The position of member of the Committee cannot be delegated and must be exercised respecting the duties of loyalty and diligence, as well as avoiding any conflict situations that may affect the interests of the Company and its shareholders.

3.5 For auxiliary functions, such as drafting, signature collection, and archiving of minutes, among others, the Committee will appoint a secretary, belonging to the staff of the Company's corporate law and secretariat area.

3.6. The member to leave integrate the Committee under the conditions set out in item 3.1 only can return to compose such a body in ENGIE Brasil Energia SA after the expiry of at least two (2) years of the end of the mandate.

4. REQUIREMENTS

4.1. At least 1 (one) of the Committee members shall also be a member of the Board of Directors, qualified as independent.

4.2. The participation, as members of the Committee, of persons holding executive positions, including directors of the Company, its parent or controlled companies, as well as the controlling shareholder of ENGIE Brasil Energia SA, affiliates or companies under common control, is prohibited.

4.3. The appointment of external members is permitted.

4.4. The Coordinator of the Committee shall be a member independent.

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4.5. To achieve the independence requirement, the member must comply with the principles of independence set out in the legislation in place at the time of his appointment.

4.6. At least one (1) member must have recognized experience in corporate accounting matters, pursuant to the rules of the Brazilian Securities Commission (CVM).

4.7. The same member of the Committee may accumulate the characteristics of independent director and specialist in corporate accounting.

4.8. Each member should have an unblemished reputation and solid knowledge in at least one of the areas required for the position, such as finance, accounting, regulation, corporate law and tax.

4.9. Upon the appointment of the members of the Committee, the requirements for filling the positions will be stated in the respective "Minutes Book", as well as their subjection to the provisions of B3's Novo Mercado Regulation and the arbitration clause of the Company's Bylaws.

4.10. Members of the Committee may not participate directly or indirectly in trading securities issued by or referenced to ENGIE Brasil Energia SA:

a) Before the disclosure of the material act or fact occurred market in the Company's business.

b) In the period of 30 (thirty) days before the disclosure of quarterly information (ITR) and annual (DFP) of the Company.

c) If there is an intention to promote incorporation, total or partial spin-off, merger, transformation or corporate reorganization; and,

d) During the acquisition or sale of the Company's shares, exclusively on the dates on which the Company is negotiating.

5. DUTIES

5.1. The Committee will have the following duties:

a) To evaluate and monitor the process of preparation and review of quarterly information, interim financial statements and financial statements, prior to its disclosure, including the explanatory notes, management reports and independent auditor's opinion, verifying the consistency and accuracy of the information. disclosed to the market in various forms.

b) To assess, guide and supervise the quality and integrity of risk management processes, risk exposures of the Company, the design and effectiveness of the mechanisms of internal controls and responses to identified risks, including verifying whether any deficiencies found represent an increase in risk for the occurrence of fraud, and reporting to the Board of Administration.

c) To recommend correction and/or improvement of policies, regulations, practices and identified internal procedures within the jurisdiction of the Company's management bodies, including policy transactions between related parties.

d) To issue recommendations to the Board of Directors regarding the selection, hiring, compensation, monitoring and replacement, if necessary, the company hired to provide independent audit services, ensuring, among others, independence and observation of current legislation, internal policies of the Company and rules of the profession, including confirming

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that the independent auditor didn't provided internal auditing services to the company in the last 3 (three) years.

e) To give an opinion to the Board of Directors on the potential hiring of the independent auditor for any other service (non-audit), ensuring the observance of a principle of prohibiting any other contracts that may compromise independence;

f) To monitor the activities, as well as the effectiveness and independence of audits, both internal and independent, as the verification of compliance with legal and regulatory provisions applicable to the Company, in addition to internal regulations and codes (*compliance)*. It shall also evaluate and discuss the work plan of the independent auditor and the annual plan of internal audit and forward them to the Board of Directors for consideration;

g) Evaluate significant risks identified, especially those that exceed the appetite and risk tolerance defined by the Company, promoting referral to the Board of Directors when necessary;

h) To assess the Company's compliance with the recommendations made by the external or internal auditor and express the resultants for Board of Directors, which is responsible for a decision, including about conflicts and disagreements between the interpretation of the organization's executives and internal or independent auditors.

i) To assist in complying with its recommendations and/or providing clarifications to its inquiries.

j) To support and supervise the performance of the Internal Audit, regarding:

i. Revision and adjustments to the Annual Plan.
ii. Level of implementation of the action plans established by the audited areas, requesting clarifications when necessary.
iii. Use of the function's resources, ensuring that the Internal Audit has adequate means to fulfill its responsibilities.
iv. Interactions with the Independent Audit (when necessary).
v. Annual evaluation of the Internal Audit Manager performance of and results of Internal Audit, including performance against the Annual Plan
vi. The independence and objectivity of its performance, assessing potential conflicts of interest, including situations in which the Internal Audit Manager performs additional functions to the audit activity.
vii. Implementation and maintenance of the Quality Assessment and Improvement Program (PAMQ), appreciating its results and possible improvement actions.
viii. The presentation of activities, topics and relevant points of attention identified to the Board of Directors.
ix. Issuing the Committee's opinion regarding the appointment and dismissal of the Internal Audit Manager.

k) Consider, in the process of overseeing the internal audit function, the contributions of the Board of Executive Directors on the performance objectives of the internal audit activity, as well as on the annual performance evaluation of the Internal Audit Manager and the area as a whole, incorporating such elements into its analysis and appreciation.

l) To supervise aspects of conduct ethics, including monitoring the establishment and dissemination channels and procedures for receiving and processing information regarding noncompliance with devices legal and regulatory applicable to the Company, in addition to internal regulations and codes, ensuring specific procedures for the protection d the person who made the communication and the confidentiality of the information.

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m) Supervise matters related to cybersecurity, by obtaining periodic reports from the business area responsible for the topic, monitoring risk mitigation actions.

5.2. The Committee may, within the scope of its duties, contract external specialized professional services.

5.3. To ensure the performance of its duties and to undertake possible hiring of external consultants, the Committee will have its own annual budget, approved by the Board of Directors.

5.4. The Board of Directors will conduct annual evaluations of the Committee and may dismiss any of its members during the term of its mandate, in cases of conflict of interest, non-compliance with the obligations inherent to its position, or if it performs below expectations.

5.5. The Statutory Audit Committee may invite any area or body of the Company to participate in a meeting. The invitation will be formalized through the Governance area or Internal Audit, with the knowledge of the Company's Management.

6. DUTIES AND RESPONSIBILITIES

6.1. To fulfill their duties and responsibilities, the members of the Committee shall:

a) Carry out these By-Laws.

b) Practice their duties in accordance with the loyalty and diligence.

c) Keep confidentiality of information obtained resulting from the implementation of its activities.

d) To opine and provide clarifications to the Board of Directors, when requested; and

e) Observe and encourage good corporate governance practices, promoting a culture of compliance, integrity and ethics in the Company.

6.2. The Committee Coordinator is responsible for:

a) Define the agenda with the issues to be discussed at the meetings.

b) Coordinate meetings and the preparation of the minutes.

c) Keep focus and engagement are members, being critical, independent, and well informed.

d) Certify that members to have access to documents needed for the analysis, as well as resources to perform the function efficiently.

e) Involve in discussions with internal and independent auditors.

f) Request an opinion by any expert consultant or consulting firm.

g) To meet quarterly at least with the Board of Directors.

h) Attend to the Shareholders Ordinary Meeting of Company; and

i) Evaluate the performance of its members.

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6.3. It is the responsibility of the Committee secretary, if any, to draft minutes of meetings, collect signatures, make changes, if necessary, disclose and archive minutes for future consultation.

7. TRAINING AND UPDATING

7.1 The members of the committee shall participate in training and periodic updating programs related to their duties, including, among others, auditing, risk management and internal controls, integrity, compliance, esg, regulation and corporate governance topics.

8. REMUNERATION

8.1 The remuneration of the members of the committee shall be set by the Board of Directors, in accordance with the company's specific policy.

9. FREQUENCY, CALL, QUORUM AND RIGHT TO VOTE

9.1. To fulfill its duties, the Committee shall meet on an ordinary basis every two months and extraordinarily, when necessary, among itself or with the other areas or bodies of the Company, upon the convocation of its Coordinator.

9.2. The convocation will occur with the simultaneous forwarding of the agenda and supporting documentation, at least five (5) business days in advance, except for matters that require urgent consideration.

9.3. The Committee may invite other members of the Management to participate in its meetings, as well as managers and/or employees who hold relevant information or whose matters on the agenda are related to their area of activity.

9.4. The Committee will meet with the presence of most of its members. Members who participate through video or audio conference will also be considered present. In the absence of most members, the meeting may be held, but no decision voted.

9.5. Decisions shall be taken by consensus or, in impossibility, by most votes, with 1 (one) voting for each member of the Committee and the "quality vote" to the coordinator in case of a tie. The votes of each member must be registered in The Minutes, including with brief justification for such.

9.6. A member of the Committee who fails to attend more than three (3) consecutive meetings, without justification or license granted, shall lose his or her position. In this case, a substitute member will be appointed by the Company's Board of Directors.

10. REGISTRY AND FILE OF MINUTES OF MEETINGS

10.1 The purpose of the minutes of the meeting is to record the analysis, discussions, the positions of each member, the reports, the deliberations, the demands and other issues dealt with by the committee. From the minutes will be extracted the deliberations of the committee that will be sent to the area responsible for the operation of the decision.

10.2 The minutes of meetings shall be reviewed and signed by the members of the Committee present within five (5) business days after the meeting, observing the absences, as well as the extraordinary attendance of the guests to the Committee meetings.

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10.3 The minutes will be drafted and filed by the secretary appointed by the Committee, if any, or by its Coordinator, always available to meet the demands of the Management, audits (internal and independent) and Regulatory Bodies.

10.4 The signed minutes of the Committee are made fully available to the members of the Board of Directors for information on the matters discussed at the meetings.

11. REPORTING OBLIGATIONS

11.1. At the end of each year or at any time at the request of the Board of Directors, the Committee shall prepare a document called the Audit Committee Report, containing the following information:

a) Meetings occurred, main analyzes, positions and activities performed within the scope of its duties.

b) Degree of exposure to corporates risks and the assessment of the effectiveness of the internal control environment - also highlighting whether any control deficiencies found represent an increased risk for the occurrence of fraud - and the independent and internal audits, with emphasis on compliance with the provisions of the regulatory bodies, as well as internal regulations and codes, with evidence of the deficiencies detected and initiatives to mitigate them.

c) Main recommendations made to the Board of Directors and the description of the recommendations to be evaluated and implemented by the Executive Board of the Company; and,

d) The assessment of the quality of the financial statements for the respective periods, with emphasis on the application of appropriate accounting practices and regulatory requirements and with evidence of deficiencies detected and the respective treatments for regularization.

11.2. The Committee shall disclose, together with the financial statements, a summary of its Report, including the meetings held and the main matters analyzed and highlighting the recommendations made to the Company's Board of Directors.

11.3. The Company must communicate the CVM in accordance with the current regulation:

a) About the installation of the Statutory Audit Committee, which must contain at least the name and curriculum of its members.

b) Regarding any change in the composition or the dissolution of the Committee; and

c) This By-Laws and any modifications.

12. OTHER DUTIES AND RESPONSIBILITIES

12.1. The Committee, in addition to the responsibilities already provided for in these By-Laws, must:

a) To care by the Company's interests and the continuity of the business, the scope of its duties.

b) Ensure that the Board of Directors is aware of the issues that may cause a significant impact on the financial conditions and the Company's business; and

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c) When considered necessary, submit to the Board of Directors proposal to adjust the terms of these By-Laws.

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