



**MANUAL OF ETHICS AND
BUSINESS CONDUCT
(MGEB-CP-M-01-01)**

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1 Introduction

Mitsui Gás complies with all current regulations and laws, maintaining a high level of professional and business ethics, thus preserving the Company's integrity and reputation.



The Company's Business Conduct Guidelines

About the Manual.

This Manual of Ethics and Business Conduct (the "Manual") shall be used as to guide the rules and requirements in ethical business conduct and in compliance with applicable laws and regulations.

The Manual shall be used to help the Employee to conduct ethical business behavior and be alert to issues related to Compliance.

Is a rule and policy of Mitsui Group, including therein Mitsui Gás e Energia do Brasil Ltda. ("Company") to comply with all regulations and laws. It is also a rule and policy of the Company to keep a high level of professional ethics on its businesses, thus preserving Company's integrity and reputation. All Employees, officers and representatives must fully comply with the "Business Conduct Guidelines" ("Guidelines"), which have been originally adopted in July, 2001. Such guidelines and this Manual reassure continuous emphasis by Company in compliance with governing laws and in Business Conduct, observing a high level of professional ethics.

All of Company's officers, managers and employees should read carefully and fully comply with the Guidelines and this Manual. In this manual, the term "Employee" includes Company's management members, all half and full time employees, as well as temporary employees who appear in Company's payroll, save upon contrary indication in the context.

Unethical conduct - whether suspected or proven, intentional or unintentional - may have a negative impact on the Company's reputation, its finances and operations, and even on the Company's Employees.

This Manual and the culture of compliance in the Company will only be effective if its Employees are committed to follow it as the basis for their professional attitudes and decisions.

In addition, You, as an Employee, can use countless resources to ask questions or raise concerns.

Mitsui Gás aims to maintain a culture where the concerns of its Employees are recognized and addressed. If any situation in the workplace worries you and you cannot find the answer you are looking for in this Manual, there are several resources at your disposal. Any Employee will be able to seek guidance with:

- Your Manager;
- Legal Department ("DEJUR");
- Human Resources Department ("DERH");
- Report Channel - Through confidential reports filed in EthicsPoint, a platform that was created by NAVEX Global to assist company management and employees in dealing with fraud, abuse and other misconduct in the workplace.
- Chief Compliance Officer ("CCO") - Responsible for the Compliance Area of the Company.

Understand how to use this Manual.

Our Manual is a guideline that you should use throughout your time as a Mitsui Gás Employee. Read, understand, and refer to the Manual whenever you need help assessing a situation or making a decision. Keep in mind that some rules are based on local, state, or federal legislation.

In every section, you will find resources that will help you better understand and find the information you need, as instructed below:



What this means for you:

Information that than explain further on each topic; which detail how each topic affects you as a Mitsui Gás Employee.



Making the right choice:

Examples of situations and how to proceed.



Report it:

How to make reports of violations and/or suspected violations.



Rules / Manual

Company Rules/Manuals that approach the subject in more detail.

Company Policies.

In addition to this Manual, the Employee must also be familiar with the Company's Internal Rules, which can be accessed over the intranet, and which contain detailed information about the Company's other internal routines.

Communication is your greatest instrument

It is each Employee's responsibility to report to the Company any violations of applicable laws, regulations, contractual obligations, or other standards of conduct.



What this means for you:

We encourage Employees to report possible violations through various channels:

You can communicate with your Manager, who should be available for such conversations;

You can communicate with the Legal Department (DEJUR);

You can communicate with the Human Resources Department (DERH);

You can communicate with the Company's Compliance Officer (CCO);

You can communicate through the Company's Report Channel – EthicsPoint system a NAVEX Global Compliance Management Platform.

Through the Company's Report Channel, the Employee may choose to make any communication anonymously.

Non-retaliation policy.

Retaliation or punitive measures against any Employee who makes a report in good faith will not be tolerated.

Investigating suspected violations.

The Company will investigate all communications sent, respecting the rights and privacy of each person involved.

As a Company Employee, you must cooperate with any investigation and be committed to keep confidential what you learn about such an investigation to protect the integrity of the investigation process, the people involved and relevant evidence.

Disciplinary procedures.

Failure to comply with the Company's Rules, manuals and policies or applicable laws and regulations may result in disciplinary action, including termination of employment, legal action, and civil and criminal liability. Disciplinary measures may also be applied if an Employee is aware of a Manual' violation but fails to report it.



Making the right choice:

I suspect that an Employee in my department has violated our Internal Rules, however I am not sure and do not want to create problems for anyone if I am wrong. Should I do some investigation first and report the violation after I am sure? **Do not wait. Report your suspicions through the available channels. If you want to report anonymously, this can be done through the Report Channel (via phone or internet). Through any of the channels, the Company will make sure that everything is clarified. It does not matter if your suspicion was wrong, as long as you believe it is a pertinent concern.**

2 Integrity in our workplace

Compliance with the standards and the manual of ethics and business conduct ensures that all Company Employees are able to help preserve their own integrity and reputation, as well as the integrity and reputation of the Company.



Promoting a safe and healthy workplace

A safe and healthy workplace is one of Mitsui Gás' top priorities. The work environment should be a safe one, where illegal drugs, alcohol, violence, and harassment are not tolerated, and the Employee's privacy is protected.



What this means for you:

Policies on illegal drugs and alcohol.

Company Employees must report to work in a condition to perform their duties and functions normally, free from the influence and consumption of drugs or alcohol. Therefore, the consumption of alcohol at work is prohibited, except when related to Company events. The Employee shall not work or participate in any business activity while under the influence of drugs or alcohol, no matter where the substance has been ingested. Employees should never drive under the influence of drugs or alcohol in any work situation or at Company-related events.

Weapons (knives or firearms).

No weapons may be carried, stored or used on Company premises or while on Company business. There will be no exceptions of any kind, even if the weapon is within the limits allowed by local law.

Violence and threatening behavior.

Mitsui Gás does not tolerate any kind of violence or threat of violence in its work environment. Any Employee who suffers or is subject to physical or psychological violence must report the fact immediately. In addition, any Company Employee who is threatened by someone outside the Company, or who becomes aware of threats to other Company Employees, must promptly report such threats.

Recognize, report, and prevent harassment.

Harassment is a behavior, which is repetitive and annoys, embarrasses, destabilizes, humiliates, and thus creates an offensive, hostile, or intimidating work environment. The harassment is never acceptable. The most common forms are bullying and sexual harassment however, we emphasize that there are other types of harassment that are also unacceptable, such as:

- Verbal Harassment; and
- Psychological Harassment.

Therefore, the Employee must always pay attention if he/she suffers or witnesses the following situations/behaviors:

- Bullying;

- Prejudiced insults or insinuations;
- Yelling or making threats;
- Use of sarcasm or other language that is demeaning;
- Inappropriate physical conduct, whether actual or threatened, and even sexual (Touch someone improperly or against the will of such person);
- Offering promotion, compensation, or special treatment in exchange for sexual favor;
- Post or share obscene images, objects or materials;
- Exchange of e-mails at inappropriate times or of a content intended to humiliate.

It may be that harassment is not always deliberately malicious or intentional. Nevertheless, it is the behavior and the impact of that behavior that counts, not the intention.



Report it:

The situations exemplified interfere with our commitment to a healthy and productive work environment and will not be tolerated. Notify your Manager, DEJUR, DERH, or CCO. If you do not feel safe, use the Report Channel.

Respect the privacy of your colleagues - and know that yours is respected too.

The Company respects each Employee's right to privacy and will keep all data about Employees as confidential as possible. The work desks, files and computers, as well as communications, e-mail, voice messages, records and information created in service, as well as all information transmitted, received or stored on such Systems are property of the Company.

Information that you learn about another Company Employee while on duty that is not public knowledge is presumed to be confidential. Personal information cannot be disclosed except as required by law and cannot be shared within the Company, except with persons who have a legitimate need to know such information.



Rules/Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Employee Manual (MGEB-CP-M-02-00).
- General Rule of Data Protection (MGEB-CP-R-10-00)

Avoiding conflicts of interest

Employees must avoid any kind of activity, interest or personal relationship that might interfere with (or seem to interfere) in the Company's business relationships.



What this means for you:

Identify a conflict of interest.

Employees should identify situations in which a personal activity or interest may interfere with their objectivity, their capacity for independent judgment, or their ability to act in the best interests of the Company. All business decisions must be objective. Therefore, it is important to understand and avoid the types of situations that may present conflicts of interest (real or perceived) such as:

Personal financial interests.

A conflict of interest can occur if an Employee or a member of their family has, directly or indirectly, a substantial financial or other interest with a Company or Organization with which Mitsui Gás has a business relationship, such as business partners, suppliers, affiliates, or Companies that are considered competitors, or if the Employee or their family could benefit from dealings with the Company. A financial interest is inappropriate if the Employee's position, the value of the investment or the company in which the Employee is invested is able to influence or appear to influence what he/she does on behalf of the Company.

Business Opportunities.

It may be a conflict of interest for you to explore business opportunities that are discovered through your position with the Company or to use the Company's proprietary information or information obtained during the course of your work for the Company. Disclosure of any such opportunities to third parties outside the Company may also constitute a conflict of interest.

Outside Employment.

Serving as an officer, director, Employee, partner, agent, or consultant for any other Company deemed to be a competitor of ours will almost always represent a conflict of interest for you. It is also a conflict of interest when a Company Employee participates in an activity that may interfere with their job performance or responsibilities. Even if accepted by the Company, another job may not overlap with your work schedule, be performed during hours for which you are compensated by the Company or interfere in any way with your work performance in any other way.

Conducting business transactions with the family.

Will be considered conflict of interest when an Employee conducts any business transaction on behalf of the Company with family members or with an entity in which a family member is involved. Family members include spouses, children, parents, sisters, brothers, grandparents, and partners, also including aunts, uncles, cousins, nieces and nephews, stepparents and stepchildren, as well as relatives by affinity, depending on the closeness of your relationship to them or the existence of any financial dependence between you.

Giving and receiving gifts.

It is not permitted to accept or give gifts that could improperly influence the person receiving them or obtain any kind of preferential treatment deemed inappropriate. Undue influence means that the gift would lead the recipient to make a decision that would not be based solely on a good and impartial business analysis. Gifts can induce those who receive them to act in a way that is different from what they consider to be in the best interests of the company or organization, of the individual or the group that the person represents.



Report it:

If you feel that there is a conflict of interest (real or perceived) immediately inform your Manager, the DEJUR, the DERH, or the CCO, or even through the Report Channel, for discussion and resolution. Remember that even the impression of a conflict of interest should be avoided. When treated immediately, many conflicts can be resolved in a way that is acceptable to you and the Company.



Making the right choice:

Mitsui Gás is looking for a company to provide cleaning services. The department is starting the process of selecting a new vendor for the service. One of the companies that submitted a proposal is owned by the nephew of the Employee who is involved in the decision-making process. Can the Employee request that the familiarity to be considered as a factor in the choice? **No.** The selection process among the companies' proposals must follow the procedures established in the Purchase and Outsourced Services Contracting Rule (MGEB-DEADM-SP-S-01-00).



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Employee Manual (MGEB-CP-M-02-00).
- Purchase and Outsourced Services Contracting Rule (MGEB-DEADM-SP-R-01-00).

Confidential Information and Intellectual Property

As an Employee, your obligation is to maintain the confidentiality of information entrusted to you by the Company, its business partners, suppliers, or others who maintain relations with it. Confidential information is all verbal and written communications relating to the Company, to its partners, suppliers or others that you, as a Mitsui Gás Employee, obtained while working and that are not available to the general public.



What this means for you:

Employees may use the information they obtain only in association with the Company's business relationships and for their intended purpose. Confidential information may be shared only with other Employees within the Company who have a legitimate business need to know such information, unless otherwise required by law or the Internal Rules.

It is also the Employee's duty to take all necessary measures to avoid improper or unintentional disclosure of confidential materials or information. These measures include:

- Ensuring that all papers and confidential files are kept locked away overnight;
- Restricting access to all confidential materials taken by you from Company facilities;
- Being careful not to talk about confidential information in elevators, hallways, restaurants, or other public places where you might be overheard;
- Making sure that you have not left any confidential documents accessible to any third party;
- Complying with all established guidelines related to data security.

Although, as an Employee, you should not disclose Mitsui Gás documents outside the Company, you should remember that what you write may become public through disclosure by a third party or in the course of an investigation or legal proceeding. Incomplete or inaccurate statements can be taken out of context, thus, creating embarrassment or liability. Consequently, treat everything you state on behalf of the Company, including e-mails, as business communications that must accurately reflect the facts as well as compliance with Company policies.

Proprietary information, trade secrets, and intellectual property

This type of information is represented by Company-owned knowledge or data that may be protected by a registered patent, copyright, trademark, or trade secret or economic espionage protection legislation. This information, if disclosed, could harm the Company. This information includes process descriptions, databases and data analysis, manufacturing process procedures, drawings, business plans, financial information, vendor lists, computer programs and other

intangible assets that represent human knowledge and ideas. The restrictions on external use and/or Disclosure apply even if you have developed the information yourself.



Making the right choice:

I have learned that the Company will be terminating the Contract with the Company that has been providing services to us for years. Because it has been a relationship for years, I have contact with the Commercial Director of the Company. Should I comment on the Contract Termination that will occur so that he will be prepared?

No. The contract termination is confidential information related only to the Company.



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Rules on Information Management (MGEB-CP-R-07-00).
- Detailed Rules on Information and Documents Management (MGEB-CP-R-08-00).

Data Protection

All Employees receive, create or record data or some kind of information that normally becomes Company records. All these records are important and confidential business assets.



What this means for you:

As Mitsui Gás Employee, you must maintain the confidentiality of information acquired at the Company, including, but not limited to, information related to our Company, its Employees and/or its affiliates, suppliers, or business partners, and that are not available to the public. These can be in the form of verbal, physical (written documents) or electronic assets (stored in our systems).

Information must be managed with care, therefore, the Employee must properly perform its registration, use, management, retention, and disposal. In order to do this, the Employee should:

- Maintain the confidentiality of this information;
- Make sure that all physical confidential documents and files are securely stored in an appropriate place in the Company's office;
- Not use codes, access files, or retrieve stored communications unless they are necessary for a legitimate business purpose and you use them for that purpose;
- Disclose confidential information only to those who are authorized to receive it and who need it to fulfill a business purpose.

Personal Data Protection

With the approval of the General Protection of Personal Data Law (Law (Lei 13.709/18) the Company to established specific policies, establishing limits regarding the collection, storage, treatment and sharing of data within the internal processes.

As treatment agents, the controllers (who makes decisions about data processing) and/or operators (those who handle the data as stipulated by the controllers) should pay attention:

- That there are no insignificant personal data. Any data that can allow the identification of a natural person, can be considered personal data and, therefore, must follow the appropriate treatment;
- The technical and administrative security measures in place to protect personal data from unauthorized access and accidental or unlawful destruction, loss, alteration, communication or any form of inappropriate or unlawful processing;

- In demonstrating in its processes, the adoption of measures capable of proving the observance of and compliance with the Personal Data Protection Rule and the effectiveness of such measures.



Report it:

If you know about Personal Data (Sensitive or not) that are not being properly treated, registered or filed, report the fact immediately to your Manager, or DEJUR, or DERH, or the person in charge of the Company's Compliance Area, or use the Report Channel.



Making the right choice:

In a company-wide effort to reduce paper consumption, we have to significantly reduce the number of physical files and documents that we currently maintain. I will order a trash can, place it nearby, and have everyone spend an afternoon throwing away all the files and documents they are no longer using. Will this plan work?

No. Before deleting files or documents, it is necessary to carefully review the documents. Even if records can be disposed of, confidential information must be placed in a specific location for disposal, where they will be fragmented later.



Rules/Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- General Rule of Data Protection (MGEB-CP-R-10-00).
- Rules on Information Management (MGEB-CP-R-07-00).
- Detailed Rules on Information and Documents Management (MGEB-CP-R-08-00).

Protection of Company Assets

As a Mitsui Gás Employee, you will have access to a variety of Company resources to help you do your job, including physical and electronic assets. If they are not carefully protected, we may put our Company at risk – in relation to our competitors, in addition to the legal and financial risk.



What this means for you:

The Company will entrust you, in many ways, with the use of and access to its facilities and assets. The Employee must protect the Company's assets from damage or loss. Company property should be used only for legitimate business purposes and only by authorized Employees.

Examples include personal computers, office supplies, files and records, data, information, and in some cases its financial assets. All Company assets belong to Mitsui Gás and should be used only for legitimate business purposes. In cases where some personal use is allowed (for example, telephone, internet), minimize your usage time and do not let its use interfere with your job performance and understand that all electronic communication systems and all information transmitted, received, or stored on such systems are the property of Mitsui Gás and are not to be considered private.



Report it:

If you have questions or suspect any incident of theft, fraud, or misuse of Company assets, report the incident immediately to your Manager, to the DEJUR or DERH, or through the Report Channel.



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Manual of Fixed Assets Control and Capitalization Policy (MGEB-DECONT-SP-M-01-00)
- IT Security Rule (MGEB-DEINF-SP-R-01-00)

Prevention of corruption and bribery

We work to maintain the reputation we have earned as a Company that is Ethical in its Business Conduct. Mitsui Gás neither accepts nor ignores any activities that could suggest a bribe or improper act. Bribery can take many forms besides money, including gifts, favors, kickbacks, offers of entertainment, travel, or anything of value. "Anything of value" is a broad concept that includes any kind of advantage or benefit, a job offer or tickets to an event, for the Employee or their family members.



What this means for you:

Comply with all applicable anti-bribery laws.

The Anti-Corruption legislation is especially strict when it comes to offering bribes to public officials. Brazilian Anticorruption Law 12.846/13 and Decree 8.420/15, and its possible amendments, provide for the administrative and civil accountability of companies for the practice of acts against the national or foreign public patrimony, against principles of public administration or against international commitments.

Representation of the Company's interests before public officials.

If you have any contact with public officials for any purpose, it is your responsibility to know and obey all laws regarding the representation of private interests before public authorities. Only persons specifically authorized and trained for this purpose are authorized to contact public officials to represent the Company's interests. Before having any understanding with public officials or agents of regulatory agencies to deal with matters related to the Company's interest, it is mandatory to discuss the situation with your immediate superior

Giving or offering anything of value to public officials.

The term "public officials" applies not only to politicians and civil servants, but also to employees of public organizations, employees of state-owned companies, including Mitsui Gás' Directors and personnel assigned to the Local Gas Distributors Companies, nominees for public office, political parties or party officials, and this may also include their respective family members.

Gifts for public officials.

It is important not to take any action or initiative or give any gift that could have the appearance of improperly influencing a public official. Acceptable or customary practices in a business environment may be inappropriate or illegal in dealing with public officials. All branches of government have strict control regulations, with the aim of limiting the acceptance of meals,

entertainment, gifts, discounts, or other preferential treatment. For example, cover the cost of meetings, travel, meals, or entertainment or gifts, such as a bottle of booze, are presumed to be prohibited if the recipient is a public official. As a general rule, you cannot offer public officials anything that has a value above symbolic value.



Report it:

If you suspect of any behavior that may violate the law or may be considered an act of bribery, report the incident immediately to your Manager or to the DEJUR or DERH, or through the Report Channel.



Making the right choice:

The Company needs a document to be issued, which is only issued by the Government.

The normal procedure would be to submit the process through the Company's agent. The goal is to get the document within 10 days. An Employee knows a friend of a government official who could help in the process. Would it be wrong to ask the government official? Who would request a hidden commission fee payment, for help?

The payment of commission is a violation of the Anti-Corruption Law. As a family member of a government employee, the law treats him as if he were a government employee. The Employees cannot make or arrange for payment for an employee's brother. You must communicate the payment request to your Manager or to the DEJUR, DERH, CCO, or through the Report Channel.



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Entertainment Rule (MGEB-CP-R-03-00).

Giving and Receiving Giveaways/Gifts

The general purpose of giveaways or gifts is to build a policy of goodwill to reinforce or establish business relationships. However, it is not permitted to accept gifts that could improperly influence who receive or to obtain any kind of preferential treatment deemed inappropriate. Undue influence means that the gift would lead the recipient to make a decision that would not be based solely on an unbiased business analysis.



What this means for you:

Gifts can induce those who receive them to act differently; therefore, to preserve the integrity and reputation of each Employee and of the Company itself, we must avoid, in most cases, offering, giving, asking for, or accepting gifts, when conducting business relationships on behalf of the Company.

Accepting Gifts.

Generally speaking, Company employees may accept gifts of nominal value if not prohibited by law or by the practices of other companies that Employee is aware of. In some circumstances, it may be acceptable to allow companies, suppliers or others to pay for expenses such as meals, coffee or the cost of a cab ride, if these are:

- Reasonable and customary value or cost;
- A convenience or result of business activities or purposes.

The Company may offer presentations or informational meetings to demonstrate capabilities, products, and services. It is considered appropriate to pay for or accept reasonable related services, including transportation, food, and lodging. The Employee may also accept prizes and promotional discounts offered by airline companies, hotels or restaurants, if they are based on bonus or membership programs and if they are available to the general public as well as to business travelers.

Gifts that are always forbidden

- Company Employees may not, under any circumstances, give or receive gifts in the form of cash, stock, bonds, options, travel, property, or similar items;
- Illegal gifts, under any relevant laws or regulations, must in no way be accepted or given, no matter how low their value;
- Is forbidden any gift that functions as a bribe or kickback, or that could be perceived as a bribe or kickback, is prohibited;
- Is forbidden any gift intended to create undue influence or to interfere with the good and impartial judgment of the recipient in making decisions is prohibited;

- You and members of your family cannot accept gifts that influence you or that could give the appearance of influencing your decisions or the Company's decisions, or the treatment of customers, suppliers and others who seek to establish a business relationship.



Gift Communication.

If you receive high value gift in connection with business activities or from persons with whom the Company has or seeks to have a business relationship, you must report the offer or gift to your Manager. This applies even if the gift is not accepted. Keep all communications and related documents.



Making the right choice:

A supermarket chain, which was once a supplier of products to the Company, gave me a bottle of wine on my birthday. Currently, we are in the process of choosing for edible products. The supplier who gave me the gift did not ask for any favors or mention anything regarding the company. Can I accept the gift? Most likely you can accept if it is not a high value gift, for example. You must notify your Manager. Even if the Company allows you to keep the gift, it would be appropriate to advise the supplier that Employees are forbidden from receiving high value gifts.



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- Entertainment Rule (MGEB-CP-R-03-00).
- Employee Manual (MGEB-CP-M-02-00).



3 Integrity in our community

Our vision for the future is solid: To work with integrity and respect, to be a Company where its employees grow together. Our employees know the importance of their Social Integrity for their own development and the community development.

Environmental Protection

The long-term and future prosperity of the Company, and indeed of all companies, countries and people, depends on a healthy and rich natural environment. Mitsui Gás is committed to the responsible protection of the environment and to compliance with all applicable environmental laws and regulations.



What this means for you:

We must be committed to preserving the health and safety of both our employees and the areas where we work or where we visit for work. We should all strive to create an accident-free environment and make efforts to conduct our business relationships without causing any kind of inappropriate environmental impact.

Community involvement and corporate citizenship.

We encourage you, as an Employee, to participate in civic and charitable activities, but this should not interfere with your job responsibilities or represent an actual or potential conflict of interest.

Be environmentally conscious.

- Be proactive. Look for opportunities to improve efficiency and sustainability;
- Discover new ways to reduce, reuse, and recycle waste, and use energy and water more efficiently;
- Please make suggestions to the Company on how to improve our current conservation and sustainability efforts;
- Where possible, take our environmental commitment into consideration when making decisions within the work environment.



Report it:

All Employees must report any and all violations or suspected violations of environmental legislation, or any possible attempts to conceal such violations, to their Manager or someone in a position to assess the situation and take appropriate action, as well as the DEJUR, DERH or the CCO. Mitsui Gás and its Employees are proud of the contributions they make to the communities where they operate. Not only is this valuable to these communities but supporting charitable causes and missions can be very meaningful and rewarding work.



Rules /Manual:

Mitsui Gás Internal Rules related to the subject for reading:

- CSR Rule (MGEB-CP-R-06-00).

Personal Conduct

All Employees should always try to develop and maintain conduct and behavior that positively reflects their personal image. The public image of the Company's Employee reflects on the Company's public reputation.



What this means for you:

The Employee must conduct their personal activities so that their attitudes:

- Do not reflect negatively on the Company or any other Company with a business connection to Mitsui Gás;
- Do not create conflicts of interest between their personal activities and the interests of the Company and another Company with a business connection to Mitsui Gás;
- Do not interfere with the work environment in terms of production and collaboration.

Participation in politics.

Participation in political activities and campaigns must remain strictly personal and private, and never be done in the name of the Company. As an Employee, you cannot engage in political activities on Company premises or use Company property for any political activity on behalf of any political campaign or program, activity or nominee. You cannot make any type of political contribution, whether in money, property or services, on behalf of the Company. You cannot state or imply that the Company supports a particular nominee or opposes a particular position. If you are going to speak in a public place, cannot give the impression that your point of view is that of the Company.

Participation in civic, religious and other activities.

Your participation in civic and charitable activities is generally encouraged, as long as it does not interfere with your job responsibilities or put you in an actual or perceived conflict of interest. You should also not try to impose your personal beliefs on your Colleagues or on the Company.

Participation in communication channels on websites and Social Networking sites.

Social networks and instant communication applications are currently the most effective means of transmitting information, therefore, phrases, statements, criticisms, or questionings regarding the Company, its Economic Groups, its suppliers, or your coworkers, can cause damage to your image and also to the Company's image and may even lead to legal issues. Therefore, the Employee must not expose on social networks and instant communication applications, information that is directly or indirectly negative about: the Company, its Economic Group, co-workers, suppliers, etc.

These communication channels include all social networks, the Internet in general, instant messaging applications, as well as informal conversations in the Company's external environment.

Therefore, to avoid any kind of misinterpretation of their personal conduct, it is important for the Employee:

- Not to disclose any confidential information about the Company and/or its affiliates, Economic Group, suppliers or Employees;
- Not to make posts that could be perceived as a threat, intimidation, harassment, or discrimination;
- Not to share images, videos or internal Company information;
- Not to express opinions that may be understood as official positions of the Company and/or its affiliates, Economic Group, Suppliers or other Employees;
- Not to expose or disclose personal opinions related to the Company, the Business Group, coworkers, suppliers or affiliates.



Making the right choice:

I just read a post about Mitsui Gás on a website. The post is a criticism which contains incorrect information and was written by a person who does not know the Company. As a Company Employee, I would like to post a comment to better inform the author (and everyone else who reads the site). As a Company Employee, the post will have credibility. Is that acceptable?

No. As a Company Employee you need to be careful that your comments and opinions are seen as your own, not ours. It is not your responsibility to speak on behalf of Mitsui Gás. Notify your Manager, the DEJUR or DERH about the posting, so that appropriate measures can be taken.

Report Channel

Our Employees are encouraged to report to the Company any violations of applicable Rules, Manuals, Policies, as well as contractual obligations or other standards of conduct.



What this means for you:

An Employee who obtains any information, knowledge or suspicion of a violation of the Company's Rules or Policies, or any law, by an Employee, contractor or related company, or anyone acting on their behalf, should promptly report the issue.

The communication may be to their Manager, the Legal Department, the Company's Human Resources Department, or the CCO. Communications will be considered confidential and will therefore only be shared with those who need to be aware of the matter or as required by law.

Retaliation against an Employee who makes a report in good faith and believes that a Rule or Policy has been violated will not be tolerated.

Why do we need a Report Channel system?

✓ With the creation of an open communication channel, we can promote a **positive work environment and maximize productivity.**

✓ **The law requires companies to have an anonymous communication channel**, through which reports of irregularities, fraud, abuse, and other misconduct in the workplace can be forwarded directly to the *Compliance Officer*.

✓ An effective Report system will enhance our efforts to promote a **culture of integrity and ethical decision-making.**

Currently, Mitsui Gás provides the following channels:

(i) EthicsPoint

EthicsPoint is an anonymous and independent report channel, available to all interested parties (Employees, Managers, Officers, Suppliers, Customers, Community, etc.) in which any Compliance consultation or communication can be made.

EthicsPoint's system focuses on being a positive aspect of the overall philosophy and allows us to ensure a safe, secure and ethical workplace. There is encouragement for Employees to seek guidance on ethnic dilemmas, provide positive suggestions or communicate a concern.



Report it:

If there is any doubt as to whether a certain situation should be considered a violation of the Rules, please discuss your questions or take your concerns to your Manager, the Legal Department, the Human Resources Department or your Company's Compliance Officer.



Mitsui & Co. Ltd. also provides the following communication channel:

(ii) Mitsui Co., Ltd.'s Global Group Hotline

Mitsui Co., Ltd.'s Global Group Hotline is a special internal report route that allows reports and inquiries of violations or risk of violations of antitrust laws and anti-corruption laws to be made directly to the Compliance Department of the Legal Affairs Division of Mitsui & Co., Ltd. This hotline will be one more option for everyone to report/consult, and will thus allow us to respond quickly to a case of infringement of the antitrust law and anti-corruption law.

The hotline will be accessible via the URL shown below and can be used after entering the password.

URL : <https://whistle.jp/mbkglobalhotline/>

Password: mbk8031

Final Considerations

Thank you for taking the time to read and understand our Manual of Ethics and Business Conduct.

We hope you will use it often, along with the other available resources, whenever you need additional guidance. Remember that you have the responsibility to report any activity.

Helpful Channels.

If you need help or want to raise an issue, start with your Manager - this is the Company Employee prepared to understand and take appropriate action. If you don't feel safe talking to your Manager, or if you have informed your concern and it has not been resolved, please contact us through the channels available below for assistance.

Channels:	CONTACT INFORMATION:
COMPLIANCE	Chief Compliance Officer (CCO) ou General Legal Department Manager
LEGAL	Legal Department Manager
HUMAN RESOURCES	Human Resources Department Manager
REPORT CHANNEL	EthicsPoint