

Version	Effective Date	Prepared by:	Reviewed by:	Approved by:
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### 1. PURPOSE

Inkia Energy ("Company") is committed to keep high ethical standards of business conduct. The Company is committed to a policy of zero tolerance for corruption and bribery and has implemented programs, prevention systems and internal controls to ensure compliance with the wording and spirit of the United States Foreign Corrupt Practices Act (FCPA), the United Kingdom Bribery Act (UKBA), similar laws contained in the Organization for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention) among other supra-national standards as well as the anti-corruption and anti-bribery laws and applicable legal framework of all countries where it does business.

### 2. SCOPE AND APPLICATION

Inkia Energy Group companies are required to implement and comply with all applicable policies and guidelines.

Furthermore, contractors of the group companies are required to uphold the same spirit and intent of such policies and guidelines, by applying the provisions that correspond to them according to their contract.

### 3. DEFINITIONS

WORD	DEFINITION
Public Officials	<p>A person holding a legislative, administrative or judicial office, by appointment, election or as successor, or any person exercising a public function, including for a public agency or corporation, or any officer or agent of a local or international public organization, or any candidate for public office.</p> <p>The word Public Official, governmental authority or elected or appointed government officials includes but is not limited to the following cases:</p> <ol style="list-style-type: none"> <li>Any officer, official or employee of any government entity, department or agency (whether foreign, national, federal, state, municipal, local or tribal) and of any branch or power of the state (executive, legislative or judicial).</li> </ol>

	<ol style="list-style-type: none"> <li>2. Any officer or employee of regulatory commissions, supervisory bodies and/or any other institution or entity that exercises supervision over the company.</li> <li>3. Any employee of a business, school, hospital or other state-owned or government-owned or government-owned entity.</li> <li>4. Any political party or official, official spokesperson, officer, representative or employee thereof.</li> <li>5. Any candidate for public office during the period of candidacy.</li> <li>6. Officials, officers or employees of a public international organization or any body or agency thereof (e.g., the United Nations, the Olympic Committee, the FIFA Committee or the World Bank).</li> <li>7. Any person acting in an official capacity or on behalf of a government entity.</li> <li>8. Native communities, peasant communities or COCODES including their leaders, representatives or directors.</li> <li>9. Union Leaders and Representatives should be treated as Public Officials regardless of whether they are considered as such by the laws of the corresponding jurisdiction.</li> </ol>
Employee	It includes directors, managers, officers or employees who are part of Inkia Energy or any of its subsidiaries.
Agent	Any third party acting on behalf of, in the interest of or in the name of Inkia Energy or any of its Subsidiaries.
Anything irrespective of its value	It includes cash, cash equivalents (such as gift certificates, vouchers), loans, gifts, travel, entertainment, political contributions, donations, offers of employment, business arrangements, favorable conditions for obtaining a good or service.
Facilitation Payments	Any unofficial and inappropriate payment made to a public official in order to obtain or expedite the performance of a routine or necessary action to which the public official is entitled.
Bribery	Any financial or other advantage that is offered, provided, authorized, requested or received as an incentive or reward for a person to perform his or her function inappropriately or that, if accepted, would constitute inappropriate conduct. It includes money, offers, promises, gifts or advantages.
Anti-Bribery/ Anti-Corruption Rules	They include the United States Foreign Corrupt Practices Act (FCPA), the United Kingdom Bribery Act (UKBA), similar laws contained in the Organization for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention) among other supra national laws as well as the anti-



**CORPORATE POLICY**

Anti-Corruption and Anti-Bribery  
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	corruption and anti-bribery laws and applicable legal framework of all countries where Inkia Energy does business.
Ethics Hotline	It is the communication channel that Inkia Energy makes available to the public, both internal and external to the company. Impartial and transparent, the Ethics Hotline guarantees the confidentiality of information, protecting the identity of the persons involved, if they so prefer. The Ethics Hotline can be accessed by: - Telephone - Ethics Hotline website: <a href="https://inkiaenergy.ethicspoint.com/">https://inkiaenergy.ethicspoint.com/</a>

**4. POLICY STATEMENT**

To set forth the rules and recommendations for the compliance by Inkia Energy Employees or any Agent of the Anti-Corruption and Anti-Bribery rules. This policy should be read together with the relevant sections of the Code of Conduct, the Policy on Interaction with Public Officials and the Policy on Business Courtesies and Gifts.

**Prohibition of Bribery**

Neither Inkia Energy, nor any of its Employees or any Agent, shall offer, make, promise or authorize payments of anything irrespective of its value to any person, directly or indirectly, for the purpose of winning or retaining business or to attempt to influence a decision.

Prohibited payments include but are not limited to those designed to:

- a. Inducing the recipient to award a contract to the company.
- b. Obtain advantageous tax or customs treatment that would not otherwise be available to the company.
- c. Circumvent or cause the non-application of laws or regulations applicable to the Company.

In addition, the Company will not forgive or tolerate the offer, making or authorization of such payments by any Employee or Agent.

No Employee or Agent will suffer adverse consequences for refusing to pay bribes, even if it results in the Company's loss of business.

**Indirect Payments**

An Indirect Payment is a payment made through an Agent, representative or other third party related to the Company. Making indirect payments in violation of the Anti-Corruption and Anti-Bribery Rules may impact the Company, regardless of whether the Company knows about the payment or its corrupt nature. In this regard, a company may be held criminally liable for bribes paid on its behalf by a third party, even if the Company did not know about the bribe.

### **Gifts and Business Courtesies to Public Officials**

Gifts and Business Courtesies to Public Officials are prohibited. For further details on these matters, refer to the Policy on Interaction with Public Officials and the Policy on Gifts and Business Courtesies.

### **Facilitation Payments**

Facilitation Payments, regardless of the amount, are prohibited.

### **Compliance with Applicable Regulations**

The Company conducts business in multiple jurisdictions and each jurisdiction has its own laws and regulations which must be fully complied with. Employees are required to inform themselves about local laws and regulations relating to corruption and bribery and must comply with such laws and regulations, as well as any applicable international laws and regulations. To the extent that the rules of the relevant jurisdiction contain stricter provisions than those of this Policy, those rules shall apply.

### **Promotional Expenses**

Payments of expenses directly related to the promotion, demonstration, explanation of products or services, visits to the Company's facilities, which are reasonable and bona fide, are permitted. Accordingly, payment of reasonable expenses for travel, meals and hospitality for persons directly related to the promotion, demonstration or explanation of Inkia Energy's products or services or the fulfillment of a contractual obligation is permitted.

If a promotional expense involves Public Officials, refer to the Policy on Interaction with Public Officials and request approval.

### **Donations and Social Responsibility Programs:**

All donations and social responsibility programs must:

- Have the corresponding approval.
- Have supporting documents for contractual and tax purposes.
- Have the evidence of its execution, acceptance and/or delivery.
- Be duly registered.
- Be addressed to an institution and not a individual.
- Be transparent and permitted by the legislation of the corresponding jurisdiction.
- Be in kind and not in cash or cash equivalents such as gift cards or vouchers.

In the case of donations to government agencies or entities, the following additional recommendations must be complied with:

- There is no expectation that the donation is given in exchange for any reciprocal favor or advantage.
- They should not create the impression (or an implied obligation) of entitlement to preferential treatment.

- The gift is not made directly to a specific government official or for the direct benefit of a government official.
- The gift is not frequent and the amount is reasonable under the circumstances.

**Record Keeping Requirements:**

The company will keep reasonably detailed books, records and accounts, as well as a system of internal accounting controls, to accurately show all transactions and use of its assets in accordance with applicable accounting principles. These provisions apply to both domestic and foreign transactions and payments, and are not limited to amounts that would be "material" in the traditional financial sense.

No account should be kept "off records" for the purpose of facilitating or concealing inappropriate payments.

**Third Party Relationships and Due Diligence:**

Prior to entering into a contractual relationship or binding agreement with a third party, the Company must perform a Due Diligence process. This process must be performed following the Due Diligence Guidelines.

The purpose of the third party due diligence process is to gather information about the third party in order to safeguard the Company's interests.

All alerts that arise during the Due Diligence process must be investigated. In addition, the agreement or measures taken to mitigate any potential risk(s) should be properly documented and addressed.

The Due Diligence of third parties linked to the Company will be updated from time to time

**Contractual Conditions:**

All contracts or agreements entered into with third parties must include a clause on compliance with anti-corruption and anti-bribery regulations and policies. These conditions must be prepared and approved by the Legal Department.

In addition, any third party acting on behalf of or in the interest of the Company or business partners involved in a binding business relationship with the Company must represent and warrant that:

- a. Is not and will not be engaged in activities that violate Anti-Bribery/Anti-Corruption regulations.
- b. Will abide by all provisions contained in the applicable Anti-Bribery/Anti-Corruption rules in the performance of its obligations to the Company.
- c. will not take any action that would cause the Company to be in violation of any Anti-Bribery/Anti-Corruption standards.

### **Training and Knowledge:**

All Inkia Energy Employees will receive regular and appropriate training in relation to this policy and the Anti-Corruption and Anti-Bribery Rules.

The trainings associated with this policy are mandatory, all employees are responsible for compliance with this provision. Attendance must be duly documented and recorded.

The scope and nature of such training will be defined according to the corresponding jurisdiction and based on the risks to which the Employees who will receive such training are exposed.

The induction process for new Employees will include the training related to this Policy.

Employees who perform the following responsibilities will receive annual and comprehensive training on this Policy, and must be issued annual certifications of compliance with it.

- a. They are authorized to make decisions related to payments that may be made directly or indirectly to Public Officials.
- b. They are engaged in, or supervise or manage the activities of, third parties acting on behalf of the Company or other business associates, particularly when such third parties or business associates are foreign or are engaged in activities in a foreign country on behalf of the Company.
- c. They participate in or manage the business activities of a joint venture, particularly when such joint venture involves a foreign business partner or foreign business activities, or its headquarters or principal place of business is located in a foreign country.
- d. They interact with Public Officials.
- e. They travel to foreign countries to attend to the Company's business.

### **Report Concerns or Seek for Guidance:**

In the event of a concern about the making or receipt of a payment or the making of any decision, or the suspicion that a violation is being or may be committed that could result in a breach of this Policy or the Anti-Corruption and Anti-Bribery Policies, it should be reported to your immediate supervisor, area manager, with the Ethics and Compliance Area or through the Ethics Hotline.

## **5. RESPONSIBILITIES**

### **Employees**

- Know and comply with the provisions of this Policy, as well as the Anti-Corruption and Anti-Bribery Rules.
- Seek for orientation from the Legal and Compliance and Ethics Areas when required.
- Know and report any concern regarding this Policy.
- Participate in training as required.
- Be aware of how they could potentially be perceived if interacting with Public Officials.

### **Managers and Supervisors**

- Raise Employees awareness on the content and compliance with this Policy.
- Coordinate with and seek guidance from the Legal and Ethics and Compliance Areas to establish processes, practices and controls that ensure compliance with the requirements of this Policy.
- Record and document the approvals required by the Policy.

#### **Legal Area**

- Inform about the guidelines and recommendations established in the rules of each jurisdiction, as the case may be.
- Inform and resolve queries about the legal framework applicable to this Policy.
- Refer and clarify any doubt or comment related to the legal framework applicable to this Policy.

#### **Ethics and Compliance Area**

Area responsible for the administration of this policy and in charge of:

- Updating its content when required.
- Communicating and disseminating updates, changes, exceptions and any other matter related to it.
- Referring and clarifying any doubt or comment on the Policy.
- Providing specific guidance on each situation or case that arises in application of the Policy.

### **6. CONTROL AND COMPLIANCE**

Compliance with this Policy is mandatory. All Inkia Energy personnel must understand their role and responsibility in relation to this Policy.

The cases that arise will be documented by the Employee and duly reviewed and approved, all information must be kept on file as support when required by the Ethics and Compliance Area or any control body.

### **7. CONSEQUENCES OF NON-COMPLIANCE**

Deviations and non-compliance with this policy may result in disciplinary measures, which, if applied, will serve as an educational component of our organizational culture.

Disciplinary measures must be fair, reasonable and proportional to the offense committed, respecting the corresponding legal framework.

### **8. EXCEPTIONS**

Any exceptions to this policy must be dealt with on a case-by-case basis and must be duly supported by the CEO of the OpCo, and approved by the BU CEO and the Corporate Director of Ethics and Compliance.

**CHANGE CONTROL**

<b>Edition</b>	<b>Date</b>	<b>Description</b>	<b>Updated by</b>
1	04/22/2019	Initial document	Ximena Corbetto and Romulo Yarleque
2	11/11/2019	English adaptation	External translator
3	02/27/2020	Adjustments to wording	Ximena Corbetto
4	07/12/2021	Updating of definitions	Ximena Corbetto
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