

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

Gifts and courtesies are designed to create goodwill and a strong business relationship between business partners and not to gain any special advantage in that relationship. In order to keep trust and integrity with our business partners, and to comply with the applicable regulatory framework of the countries in which Inkia Energy conducts business, it is important to be appropriately informed of the applicable rules and regulations, as well as to be prudent when giving or accepting gifts and courtesies. Transparency evidences good faith in this practice.

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

WORDS	DEFINITION
Business Courtesies	Gift or privilege personally provided to third parties in order to start or foster a business, commercial or professional relationship. This includes, but is not limited to, events, meals, business meetings, trainings, conferences, travel or others at which the host is present.
Gifts and Presents	An object that is given or received free of charge voluntarily or by custom. It may be goods or services that are given as a symbol of friendship, appreciation or to promote personal, business, commercial or professional relationships. Gifts or presents include, but are not limited to, promotional items, food baskets, consumer vouchers, tickets to sporting or cultural events, travel, any other item regardless of value, or non-pecuniary benefit, that is given to an individual or group of people where the host is not present.

Merchandising items	A set of advertising or promotional products or items (usually including the logo or brand) that have a low or irrelevant nominal or resale value in the marketplace and are used to promote or advertise a product or brand.
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"> 1. 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). 2. Any officer or employee of regulatory commissions, supervisory bodies and/or any other institution or entity that exercises supervision over the company. 3. Any employee of a business, school, hospital or other state-owned or government-owned or government-owned entity. 4. Any political party or official, official spokesperson, officer, representative or employee thereof. 5. Any candidate for public office during the period of candidacy. 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). 7. Any person acting in an official capacity or on behalf of a government entity. 8. Native communities, peasant communities or COCODES including their leaders, representatives or directors. 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.
Employee	It includes directors, managers, officers or employees who are part of Inkia Energy or any of its subsidiaries.

4. POLICY STATEMENT

To set out the rules and recommendations for the giving or receiving of gifts, courtesies or other benefits by Inkia Energy employees or any third party acting on their behalf, interest or representation. This policy should be read in conjunction with the relevant sections of the Code of Conduct, the Anti-Corruption and Anti-Bribery Policy and the Policy on Interactions with Public Officials.

General Rules

Gifts and Business Courtesies are governed by the following General Rules

- They must not create the impression (or implied obligation) of granting the right to preferential treatment.
- They should be given in an open and transparent manner.
- They must be considered customary and routine for our work.

Giving or receiving the following gifts or Business Courtesies is prohibited:

- Money or cash equivalent (such as vouchers or purchase or consumption certificates).
- Prohibited or restricted by the laws of the relevant jurisdiction.
- Given as a bribe, reward or commission, for the purpose of retaining business, obtaining advantages or favors, etc.
- When a decision is pending or the judgment of a third party may be affected.

Rules for Granting Gifts and Business Courtesies

- They must have supporting documentation and the corresponding internal approvals.
- The acquisition expense must be duly recorded.

All of the above must be reasonable in cost, frequency and quantity.

Rules for Giving Gifts and Business Courtesies to Public Officials

The direct or indirect delivery of gifts, presents or any privilege, regardless of their value, to Public Officials and/or Government Employees, such as donations, free services, offers of positions or jobs.

Exceptions

- Gifts and donations granted in favor of a public entity.
- Information materials.
- Training duly supported and approved by the head of the public entity.
- Recognitions or awards of commemorative value, conferred in public events.
- Samples distributed for promotional purposes.
- Lunches, meals, cocktails and similar, of habitual or common practice in the development of institutional relations.
- Merchandising items.

- Foodstuffs in individual gift presentations such as chocolates, breads, candies, cookies or similar.

Rules for Receiving Gifts and Business Courtesies

No Inkia Energy Employee may accept Gifts or Commercial Courtesies, except for the exceptions noted below:

- Merchandising items or items given impersonally at public or corporate events.
- Training or corporate events whose invitation is officially issued through the company.
- Lunches, meals, cocktails and similar, of habitual or common practice in the development of commercial relations.
- Foodstuffs in individual gift presentations such as chocolates, breads, candies, cookies or similar.

All of the above must be reasonable in cost, frequency and quantity.

Employees who have any doubts about a Gift or Business Courtesy or questions as to whether it may be considered inappropriate should consult with their immediate supervisor, area manager or the Ethics and Compliance Area.

Approvals

The approvals required in this policy include:

- Immediate supervisor.
- Area Manager.
- OpCo CEO.
- Ethics and Compliance.

Refusal of Gifts and Business Courtesies

It is the obligation of all Inkia Energy Employees to politely refuse Gifts and Business Courtesies that do not comply with the provisions set forth in this Policy, explaining that the company has a Gifts and Commercial Courtesies Policy.

If it is considered that such rejection could be considered offensive or affect the relationship with the person, company or institution that grants the Gift or Business Courtesy, it will proceed with the acceptance of the same. In these exceptional cases, the Employee must promptly notify and make the Gift or Business Courtesy available to his or her immediate supervisor or area manager and inform the Ethics and Compliance Area.

5. RESPONSIBILITIES

Employees

- Know and comply with this Policy and the applicable rules of the relevant jurisdiction.
- Report any non-compliance or violation to the policy.

- Ask in case of any doubt or concern.
- Attend and complete the training processes that are scheduled.

Managers and Supervisors

- Disseminate this policy, clarify or raise any questions about it.

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 must 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			
Edition	Date	Description	Updated by
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 and content	Ximena Corbetto
4	07/12/2021	Updating of definitions	Ximena Corbetto
5	31/05/2022	English adaptation	External Translator