



CORPORATE POLICY

Human Rights

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1. PURPOSE

Inkia Energy promotes respect for Human Rights in all its operations and in its relationship with all its Business Partners.

We believe that the sustainability of our business can only be achieved by complying with the rules and respecting the rights of the communities where we operate, so we recognize our obligation to respect and promote respect for human rights in all areas of our operations and to contribute positively in the countries where we do business.

2. SCOPE AND APPLICATION

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

Likewise, the Suppliers of the group companies are required to keep the same spirit and intention of these policies and guidelines, standardizing the provisions that apply to them according to the type of their contract.

3. DEFINITIONS

WORD	DEFINITION
Forced or Mandatory Work	Any work or service required from an individual under threat of any penalty and for which the individual does not volunteer. (See Article 2.1 of ILO Convention 29).
Human Rights	The rights inherent to all human beings, without distinction of race, sex, nationality, ethnic origin, language, religion or any other condition. Human rights include the right to life and freedom; to be free from slavery and torture; to freedom of opinion and expression; to education and work, among many others. These rights correspond to all people, without any discrimination whatsoever.
Business Partner	It includes, but is not limited to, customers, consumers, "business alliance", business alliance partners, consortium members, suppliers, contractors, consultants, subcontractors, vendors, advisors, agents, distributors, representatives, intermediaries and investors.

<p>Discrimination</p>	<p>It includes all types of direct discrimination:</p> <p>(a) Any distinction, exclusion or preference based on race, color, sex, religion, political opinion, nationality or social origin which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation;</p> <p>(b) Any distinction, exclusion or preference which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation.</p> <p>(See Article 1.1 of ILO Convention 111).</p>
<p>Business Relationships</p>	<p>Relationships with business partners and entities in the value chain, as well as any other non-state or state entity directly related to the company's business operations, products or services.</p> <p>(Principle 13 of the "Guiding Principles on Business and Human Rights: Implementing the United Nations Framework to 'Protect, Respect and Remedy</p>
<p>Suppliers</p>	<p>Persons and institutions with which the company has commercial, contractual or business ties and includes, in a broad sense, contractors, providers of goods and/or services, consultants, subcontractors, advisors, agents, distributors, business partners, etc.</p>
<p>Employee</p>	<p>It includes directors, managers, officers or employees who are part of Inkia Energy or any of its subsidiaries.</p>

International References

This Policy is based on the principles of the following international treaties and standards

International and European law treaties:

1. The International Bill of Human Rights of the United Nations Organization (UNO).
 - a) The Universal Declaration of Human Rights.
 - b) The International Covenant on Civil and Political Rights.
 - c) The International Covenant on Economic, Social and Cultural Rights.
2. The fundamental conventions of the International Labor Organization (ILO) numbers 29, 87, 98, 100, 105, 111, 138 and 182, as well as the ILO Declaration on Fundamental Principles and Rights at Work.
3. The United Nations Convention on the Rights of the Child.
4. The European Convention on Human Rights.

Corporate standards and voluntary initiatives:

1. The United Nations Global Pact principles.

2. The Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.
3. The ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy.
4. The United Nations Guiding Principles on Business and Human Rights: Implementing the United Nations framework to "protect, respect and remedy".

4. POLICY STATEMENT

In its course of business and the relationship with all its Business Partners, Inkia Energy respects and promotes respect for and compliance with the following principles:

4.1. Repudiation to Forced or Compulsory Labor and Child Labor.

Inkia Energy rejects the use of any form of forced or compulsory labor - as defined in ILO Convention 29 - and in no case confiscates money or identity documents at the beginning of the employment relationship in order to hold Employees against their will. Inkia Energy respects all relevant local laws regarding voluntary employment and the minimum age for employment.

Inkia Energy respects the rights of children and rejects the use of child labor according to the definition set forth in the laws in force in the country where the relevant activities are carried out, and respects, in any case, the minimum age established in ILO Convention 138 which states: "The minimum age for employment or work shall not be less than the age at which compulsory schooling ceases or in any case not less than 15 years of age and not less than 18 years of age for work hazardous to health, safety and morality".

4.2. Respect for Diversity and Non-Discrimination

Inkia Energy rejects all forms of Discrimination according to its Diversity and Inclusion Policy and therefore is committed to ensure that all its Employees and Business Partners, both existing and potential, are treated with respect for their diversity, also promoting through its Employment and Recruitment and Selection Policies equal opportunities either when establishing the employment relationship or in any area of its development.

4.3. Freedom of Association and Collective Bargaining

Inkia Energy recognizes the right of its Employees to form or participate in organizations whose purpose is the defense and promotion of their interests, and does not interfere in their choices in this regard. It also recognizes the right of Employees to be represented, within the various work units, by trade unions and other forms of representation elected in accordance with the laws and practices in force in the different countries where the employment relationship exists.

4.4. Occupational Health and Safety

Inkia Energy is committed to ensure that the best occupational health and safety conditions are respected in the workplace.

Inkia Energy promotes through its Health and Safety Policy the dissemination and reinforcement of a culture of safety compliance, developing awareness of risk, and encouraging responsible behavior by its Employees, through the establishment of policies and procedures, communication and dissemination campaigns, training sessions and training, among other activities.

Inkia Energy works to protect the safety and health of its Employees and all those individuals who are within its facilities or areas under its operation, especially through preventive measures.

4.5. Working conditions

In order to keep a positive and respectful work environment, Inkia Energy, through its Harassment-Free Environment Policy, repudiates all forms of harassment -including verbal, physical, sexual or psychological- threats, abuse of authority, mistreatment or intimidation in the workplace.

Our Compensation and Benefits Policy takes into account the principle of fair salary for work and respects the principle of equal salary for men and women for a work that has an equal value, based on an objective evaluation of the job, taking as a basis the activities it entails (ILO Convention 100). The minimum salary received by Inkia Energy's Employees shall not be less than the minimum set out in the collective bargaining agreements and labor regulations in force in each country where it operates, in accordance with the provisions of the ILO Conventions. Wages and labor benefits shall comply, as a minimum, with the national legal standards of each country.

Likewise, Inkia Energy recognizes the importance of education and professional guidance for the development of human resources and their capabilities, so it has training and coaching programs aimed at providing its employees with the knowledge and skills to promote their professional development and the best performance of their duties.

4.6. Respect for the Rights of Communities

Inkia Energy undertakes to respect the rights of local or indigenous communities through its Environmental, Social and Corporate Governance ESG Policy and its Indigenous Peoples Policy.

4.7. Zero Tolerance for Corruption and Bribery and Free Competition

Inkia Energy recognizes that corruption is one of the factors that undermines institutions and democracy, ethical principles and justice, and the well-being and development of society. Therefore, it rejects corruption in all its forms, both direct and indirect.

Specifically, Inkia Energy, through its Anti-Corruption and Anti-Bribery Policy, regulates and reiterates its position of zero tolerance to unfair or corrupt practices in the environment in which it operates. It is also so stated in the Policy on Interactions with Public Officials and the Policy on Gifts and Business Courtesies that regulate and prohibit any practices related to inappropriate payments and bribes.

Inkia Energy also defends and promotes freedom of competition and expects the same commitment from its Business Partners, as set forth in its Antitrust Compliance Policy.

4.8. Privacy and Communications

Inkia Energy respects confidentiality and the right to privacy of all persons with whom it interacts, and is committed to the appropriate use of all information and data to which it has access.

It also undertakes to ensure that its institutional communications respect cultural diversity and are not discriminatory.

4.9. Declaration of Commitment and Dissemination

In order to implement the commitments set out in this policy and in accordance with the content of the "United Nations Guiding Principles on Business and Human Rights: Implementing the UN Framework to 'Protect, Respect and Remedy'", this document represents the public commitment to Human Rights that Inkia Energy has made to its stakeholders.

The Human Rights Policy will be disseminated to all persons interacting with Inkia Energy through appropriate mechanisms. Likewise, internal communication and dissemination actions will be carried out to ensure that all Inkia Energy employees appropriately understand the contents of this Policy, in accordance with the provisions of the Training Policy and the Procedure for the Dissemination, Adoption and Implementation of Inkia Energy Corporate Policies.

5. RESPONSIBILITIES

Employees

- Know and comply with the provisions of this Policy
- Seek for orientation from the Legal and Compliance and Ethics Areas when required.
- Know and report any concern regarding this Policy.

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.

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.

Legal Area

- Answering any query related to this policy.
- Informing about the legal requirements for the relevant legal compliance in each of the jurisdictions where we operate.

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.

Each OpCo must establish the following controls in its internal procedures:

Include the following in the Supplier Due Diligence - Supply Chain process:

1. Document Requirement:

Certificate of Solvency or Compliance with labor, social security and social security obligations, issued by the relevant authority of the country. In case this Certificate does not exist, a sworn statement from the General Manager or authorized representative of the company will be enough.

2. Data Requirement and Evaluation (To be included in the Due Diligence questionnaire):

- Do you have a Policy, Procedure or internal rules that establish the respect of Human Rights?
- Do all your personnel have a valid employment or contractual relationship in accordance with the provisions of your country's regulations?
- Are you up to date in the payment of salaries, pension system or pension administration contributions, social security and others required by the labor law of the country, with respect to your personnel?
- Do you pay promptly your tax obligations and contributions?
- Does your company have policies, processes, procedures and/or good practices for occupational health and safety, environmental protection, and respectful relations with the community and indigenous peoples?
- Does your company respect the individual and collective labor rights of its personnel?
- Does your company promote fair working conditions?
- Does your company have policies, processes, procedures and/or good practices in place to prevent and mitigate forced or compulsory labor and child labor?
- Do you have Policies, Processes, Procedures and/or good practices that promote equality, respect for gender diversity and non-discrimination?

3. Provide Suppliers and Contractors with Inkia Energy's Human Rights Policy or the Human Rights Policy implemented by OpCo and request a Statement of Knowledge, Disclosure and Compliance, prior to the start of a contractual relationship (Contract or PO/SO).
4. Conditions for the Payment of Consideration and Contract Termination: In the case of services that involve temporary or permanent displacement of personnel (such as personnel intermediation contracts, outsourcing, work, services provided within our facilities and others similar), verify that the payment of salary and social security obligations of the personnel involved in the provision of the service or execution of the contract has been complied with, prior to the payment of the corresponding monthly consideration or contract termination.

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			
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1	10/08/2020	Initial document	Mario Lopez
2	10/06/2021	Adjustments to wording	Ximena Corbetto
3	12/14/2021	Including controls	Maria Vera
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