

Environmental, Social and Governance

ANNUAL SUSTAINABILITY
REPORT

2022



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Officer

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Annual
Sustainability
Report

Letter from

the Chief Executive Officer



I am pleased to offer our 2022 Sustainability Report, focusing on the sustainability performance of Inkia Energy Group.

As every year, this 2022 came with new challenges and opportunities, that allow us to continue generating value for our stakeholders and the environment in the countries we operate.

Change is constant, being more notable this year with the start of the divestment process, so we must be flexible to identify each change as an opportunity to grow and innovate. We generate value in a sustainable manner through teamwork, meeting the established goals and defining new objectives, promoting the participatory development of communities, identifying global trends in environmental, social and compliance management.

We implement best electricity industry international practices in our operations taking into consideration the expectations of our employees, communities and investors, as they are clearly associated with the sustainability of our business.

In 2022, we continued to strengthen the integration of our environmental, social and corporate governance (ESG) practices in the management, compliance and reporting of our operations, using the SASB (Sustainability

Accounting Standards Board) sustainability framework as a reference standard, establishing long-term goals using Science-Based Targets (SBTi) for the reduction of greenhouse gases, analyzing the potential impacts of our business as a result of climate change, allowing us to respond to the expectations of our stakeholders and shareholders.

Despite the safety challenges we have in our distribution business, we continued improving our occupational health and safety performance with a Total Recordable Case Incident Rate (TRCIR) and Lost Workday Case Incident Rate (LWDCIR), remaining better than our benchmark, the U.S. Department of Labor industry standard. We continue to address the severity of our incidents that we do have to achieve our Zero Fatality goal.

We have gradually implemented our decarbonization strategy through investments, divestments and upgrades; 91% of our electricity generated by our operations was produced by low carbon intensity technologies (hydro, wind, natural gas combined cycle) that allowed us to keep our CO₂ intensity, tonnes per megawatt-hour, better than the Paris Pledges targets for 2022.

Las Flores, one of our thermoelectric power plant in Peru, became one of the most efficient electricity generation plants in Latin America upon completion of the combined cycle technological expansion project,

with a reduction in carbon intensity of 33% (from 0.6 to 0.4 tons of CO₂e per megawatt-hour produced).

Our operating companies Kallpa Generación in Peru and Orazul Energy Argentina issued the first International Renewable Energy Certificates (IREC) validating the renewable origin of the energy we supply to our customers.

We implemented social and community development programs that represented an investment of more than US\$5 million, benefiting 1.23 million people in the 8 Latin American countries where we operate.

We reached 2.2* million customers providing development opportunities and a better quality of life through our rural electrification projects in Guatemala.

We continue our journey to position ourselves as a reference company in terms of social and community engagement.

We saw the birth of our company Kondu, a business in Peru that offers efficient electricity supply and modern solutions and aspires to supply energy to the small and medium-sized companies that aim to reduce costs while maintaining their competitiveness and growth.

2022 has been, once again, an excellent year for our company. Our team has proven to be up to the challenges, with perseverance and professionalism. It is an honor to work at Inkia Energy, which stands out for the constant commitment of each employee to provide innovative and sustainable energy solutions through operational excellence, even in changing conditions.

In 2023 we will continue our commitment to excellence in operations, labor practices, safety and environmental performance, social responsibility, corporate governance and compliance. We will continue to be a company that really understands that a social and environmental license is vital to operate.

Willem
Van Twembeke
CHIEF EXECUTIVE OFFICER
INKIA ENERGY

Note: This figure refers to billed customers.

Our Operations

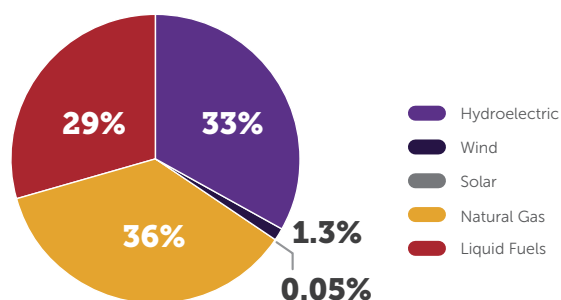
Inkia Energy Group provides innovative and sustainable energy solutions for the development of every house, company, city and world.

We are engaged in the generation, transmission and distribution of electrical energy, as well as the production of hydrocarbons from natural gas, with 4,950 MW of

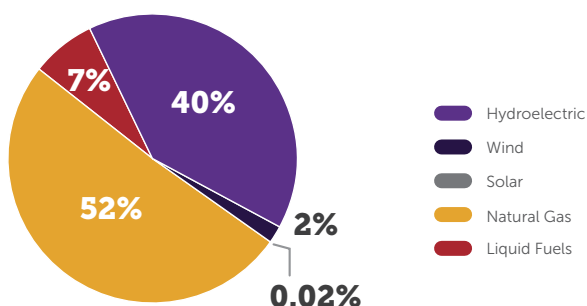
installed power generation and 2.2 million customers in the electricity distribution business.

We have a diversified generation portfolio that allows us to ensure continuous and reliable electricity sources for the development of Latin America. We manage our assets efficiently to generate innovative and sustainable energy solutions that allow us to add value to our stakeholders.

2022 Generation Installed Capacity



2022 Generation Distribution*



We generate value through operational excellence, renewal of our business portfolio and creation of new energy solutions in harmony with the environment.



*Note: Dominican Republic and El Salvador operations were part of Inkia Energy portfolio until June and November 2022, respectively.

Inkia Energy's ESG Management Strategy

To ensure the sustainability of our business, we must achieve long-term economic, social, environmental and corporate governance balance, managing business risks and market opportunities.

Mindful of this, we have incorporated into our daily decision-making and execution of initiatives, the

proactive management of ESG risks and opportunities transforming our processes to promote new energy solutions.

We have structured the material ESG issues of our business under the SASB (Sustainability Accounting Standards Board) international standard, which help us to identify, manage, measure and report company's ESG performance.

Environment

Includes all our actions focused on keeping our energy environmentally responsible.

Leadership and Governance

Involves all the established policies, guidelines and decisions that we make daily to continue being a leader in energy sector.



Business Model and Innovation

Covers all those initiatives aimed at operational excellence.

Social Capital

Comprises the management of relations with our partners (customers, local communities, the public, the government and shareholders), based on respect for human rights and with the objective of promoting their economic development.

Human Capital

Consider all our efforts to ensure the safety, well-being and development of our people, because together we are the talent that generates long-term value.

1. Governance

We are committed to the growth and development of all our stakeholders and to achieve this we act with transparency, professionalism and efficiency to create sustainable value, which allows us to build our business through a symbiotic relationship with the environment, maintaining and improving our good reputation in the long term.

At Inkia Energy, we have adopted good Corporate Governance practices, that regulate our actions and contribute to value creation.

Our prevention mechanisms mitigate risks to which the company may be exposed and prevent irregular practices, fraud and corruption, and preserve the integrity of our employees. Our Corporate Governance system guides all activities at all levels of the Company to guarantee the compliance of legal, regulatory, contractual and voluntary obligations.



Sustainable Development Goals No. 8 and 16



Business Ethics

Corporate Policies and Procedures

Inkia Energy has policies and procedures that were defined taking into consideration its relevant risks. These policies are the baseline framework to establish company's control environment to mitigate risks.

Our Code of Conduct is a fundamental guide that establishes the reference framework of our organizational conduct, containing the principles that we must follow to address different situations that may arise during our daily responsibilities.

According to main Compliance Risks that Company faces we developed the following Policies among others:

“WE ACT WITH TRANSPARENCY, PROFESSIONALISM AND EFFICIENCY TO CREATE SUSTAINABLE VALUE”.

- Anti-Corruption and Anti Bribery, Interaction with Public Officials, Conflict of Interest, CSR Donations, Gift and Business Courtesies.
- Due Diligence Policy (HR, Supply Chain, Commercial, CSR donations Due Diligence).
- Risk Management Policy and Process
- Human Rights
- Cybersecurity Program
- Data Protection
- Antitrust
- ESG

Compliance with Policies and Procedures is mandatory to all employees. Third parties engaging with Inkia Energy as contractual business partners commit to comply with regulations of company's applicable policies and procedures and supplier's code of conduct.

All Policies and Procedures are disseminated and available to all employees in the company intranet. Also, main Policies and Procedures are available to stakeholders in the company website.

Policy Certification

To attest dissemination, implementation, and commitment of compliance of the company corporate governance we conduct an annually policy certification process. This process has 3 levels of certification:



Supplier's Code of Conduct Certification

100%

The Supplier's Code of Conduct Certification is a clause included in every purchase order or vendor agreement.

Annually Policy Certification process



1,508

employees enrolled for the process



97%

certified all of the assigned policies



4 Policies certified by all employees

- ESG - Environmental, Social and Governance Corporate Policy
- Employment Corporate Policy
- Crime Prevention Corporate Manual
- Crime Prevention Corporate Model



6 Policies certified by PERC's*

- Operations Corporate Policy
- Onboarding Corporate Procedure
- Health and Safety Corporate Policy
- Environmental, Health and Safety (EHS) Management for Contractors Corporate Policy
- Prevention of Money Laundering and Terrorism Financing Corporate Policy
- Procurement Corporate Policy

*PERC is spanish acronym of Positions with Compliance Risks Exposure



100%

employees in Argentina, Chile and Peru certified Crime Prevention and Integrity Program, as a legal requirement in these countries.

Report Channels

The company fosters an open-door policy, encouraging employees to express their concerns and their responsibility to inform or report the knowledge or suspect of irregularities or breaches to the code of conduct, internal regulations, or the applicable law. The available channels to report are:

- Direct Supervisor
- Upper Management (including HR, Legal and Compliance)
- Ethics Line.

Our Ethics Line is the communication channel available 24/7 to all employees and the public in general. It's managed by a global expert on Ethics complaints to ensure objectivity, transparency and confidentiality.



100%

Ethics complaints were registered, reviewed and investigated



44%

Cases Sustained



7%

Cases Unsubstantiated



4%

Cases with insufficient information

Human Rights

Our Human Rights Policy promotes respect and compliance with the United Nations Guiding Principles on Business and Human Rights, putting into practice the United Nations framework to “protect, respect and remedy”.

The guiding principles on Human Rights, outlined by the United Nations (UN), state that companies must act with responsibility and due diligence to avoid infringements of third-party rights.

Inkia Energy abides by these good practices. Our commitment to Human Rights is extensive to Suppliers.

In 2022 our operating company Kallpa Generacion S.A. performed its first Human Rights Due Diligence Process and committed to review and actualize it on an annual basis.

**OUR CORPORATE
GOVERNANCE
SYSTEM GUIDES
ALL ACTIVITIES
AT ALL LEVELS OF
THE COMPANY
TO GUARANTEE
THE COMPLIANCE
OF LEGAL,
REGULATORY,
CONTRACTUAL
AND VOLUNTARY
OBLIGATIONS.**

Cybersecurity

Increased connectivity brings many benefits, but with these have also come new cyber threats. The pandemic accelerated the digitization of companies, driving the use of video conferences and digital tools, which translates into a significant increase of internet traffic and the amount of data stored. At Inkia Energy we are aware of the risk to which we are exposed as an organization and as individuals. We have been implementing a series of technological initiatives and procedures that help us to be a more resilient organization to cyberattacks. Considering that people are a key factor for cybersecurity, we have strengthened our awareness program, where we reinforce relevant knowledge in a practical way, refreshing the importance of keeping updated the software, operating system and antivirus of our devices, using secure passwords, not opening email attachments or links from unknown senders or websites, avoiding the use of unsecured Wi-Fi networks.



In 2022:

1,598

employees trained in the Inkia Energy group



Average

5,344

remote training hours



Average:

98%

remote training attendance



Average

30 min

length remote courses



Approximately

626

training hours on site



Average:

75%

on site training attendance



Average

60 min

length on site courses



Evaluations on each course to measure comprehension

Training and Awareness

All members of Inkia Energy must know and comply with the company's code of conduct, as well as internal and external regulations that apply to our daily work. To ensure that our employees have the knowledge and proper training to do so, we implemented:

- A mandatory Corporate Onboarding Process, that includes Corporate Company Structure, Culture, Operations, KPI's, Internal regulations and Ethics Line training, Policy certification and Conflict of Interest Affidavit.
- Annual Ethics and Compliance Training Program, to know and reinforce the directives and guidelines of corporate policies. In 2022, the training program consisted in remote and on site sessions.

- Annual Communication and Awareness Program. In addition to training, we constantly disseminate relevant communications and reference materials that allow us to reinforce our knowledge of various corporate policies, procedures, and initiatives.

Conflict of Interest

At Inkia Energy our Conflict of Interest Policy establishes the regulations regarding the prevention of employee's conflict of interest ensuring transparency, to protect our integrity. As part of the policy control activities, the update of the "Annual Conflict of Interest Affidavit" allows us to timely identify situations that could represent a potential, apparent or real conflict of interests.



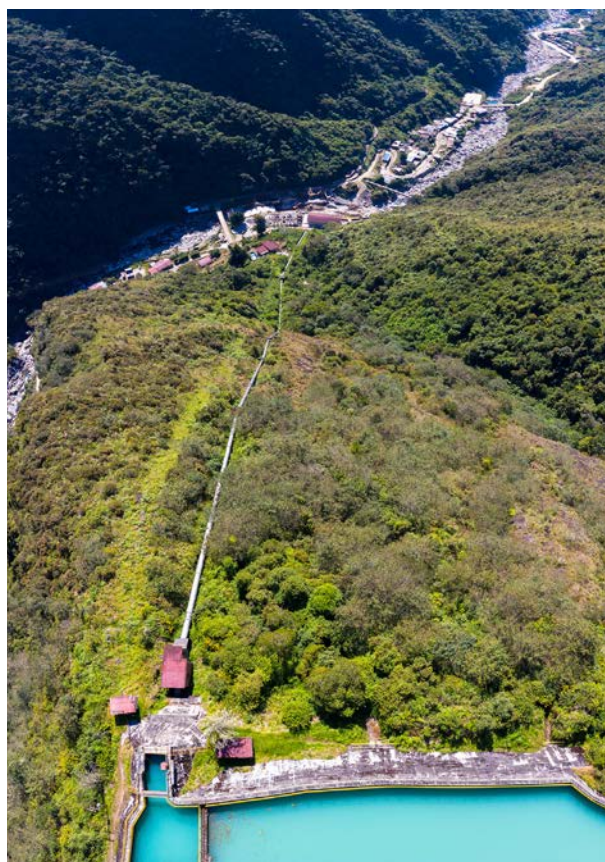
1,649
enrolled employees



Average:
92%
Compliance
with process

Third Party Risk Management

Through our due diligence process, we assess the risk profile of third parties with whom the Company interact, on a regular basis in order to prevent and mitigate risk. We periodically review and update our Supply Chain and Donation Beneficiaries Due Diligence Guidelines and launch controls to guarantee the implementation of their key aspects.



2. Safety Performance

At Inkia Energy we are consolidating a safety culture based on prevention, with constant assessments of our risks to protect the integrity of our coworkers, contractors and our neighboring communities. Outmost importance is being placed on reducing the severity of our incidents and enhancing near miss reporting as a tool to prevent incident reoccurrence.

Our Safety Policy establishes the principles to ensure the advancement of a culture of safety by managing risks that may cause unwanted events. This policy is supported by our Code of Conduct, Management System and corporate guidelines that address relevant operational hazards and specific training requirements to mitigate job specific risks.

Ensuring the safety of our employees and of the people with whom we interact requires our entire workforce. Therefore, all employees must be trained and prepared to identify risks and apply actions that allow us to be safe.

Consistent with our path to consolidate our safety culture, in 2022 we continued to reinforce Safety Programs such as:



Sustainable Development Goals No. 3 and 8



Employee Health & Safety IF-EU-320



Safety Critical Task Program, highlights the importance to clearly understand the risks associated with critical activities as key to keep employees and contractors safe.



Safety is Everyone's Job Program, sends a message that everyone has the responsibility to comply and enforce policies, guidelines and procedures.



Safety Leaders Program, promotes the active participation of all employees and contractors by developing safety leadership skills.

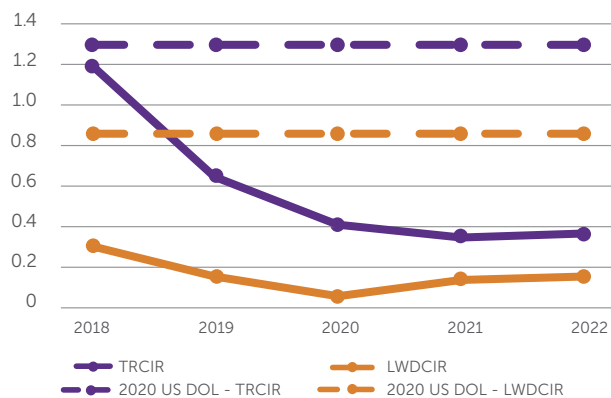


Near-miss Program, focused on the importance that all near misses are reported, evaluated, investigated promptly and that corrective actions are implemented.

Safety Performance KPIs

As a result of our safety programs, the combined 2022 generation and distribution safety performance for employees and contractors Lost Workday Case Incident Rate (LWDCIR) was 0.12 (target of 0.31). The Total Recordable Incidents Rate (TRCIR) was 0.36 (target of 0.87). Historically, we achieved a 59% improvement in our LWDCIR and a 70% improvement in our TRCIR between 2018 and 2022, remaining better than our benchmark.

Generation and Distribution Safety Performance
Employee and Contractors



Note: In 2022, our safety performance remained better than the U.S. Department of Labor industry standard, both in the generation and distribution businesses.

Despite these results we still have significant challenges in our safety prevention efforts, we experienced three separate events that resulted in the same number of fatalities in our distribution operations. This prompted the implementation measures to reinforce our "Zero Incidents Plan".

At Inkia Energy we continued consolidating our safety culture and remain committed to the utmost transparency, event analysis and reporting.

ENERGUATE promotes Development with Education and Employment

In a strategic alliance with the National Institute of Technology and Training (INTECAP) of Guatemala, our operating company ENERGUATE developed the training program "Electrician in Low Voltage Lines" aimed at people 18+ years old nationwide who wish to train as electric technicians in low voltage distribution networks. In June 2022, the first stage of the program was completed graduating 110 technicians. After concluding the program, the technicians have the opportunity to integrate into the nationwide network of job opportunities within ENERGUATE and other companies. This program allows young people to gain new skills to access job opportunities in decent conditions, competitive salaries which translates into well-being for their families and communities.

Inkia Energy Nicaragua Reinforced Safety Behavior

To sensitize employees about the importance of safe behavior and a strong safety culture, our operating company Inkia Energy Nicaragua organized the training "Behavior-Based Safety" with the participation of 23 employees from Corinto and Tipitapa Thermal Power Plants and Amayo Wind Farm. The training was focused on turning employees into agents of change and promoters of a safe work environment, a fundamental work requirement at Inkia Energy.

**AT INKIA ENERGY WE
ARE CONSOLIDATING A
SAFETY CULTURE BASED ON
PREVENTION, WITH CONSTANT
ASSESSMENTS OF OUR RISKS".**

3. Environmental Stewardship

At Inkia Energy we promote the efficient and sustainable use of natural resources to decrease emissions, water, waste and energy consumption, reducing our environmental footprint.

Our Environmental Policy is translated into specific sustainable goals and actions by our ESG Management System to enable effective compliance with applicable laws, regulations and international standards.

We fulfill our sustainability objectives by investing in new technologies, enhancing existing operations and building strategic alliances with environmental organizations to maximize common interest with environmentally-sound practices.

Environmental Performance KPIs

We have steadily reduced our water consumption by implementing water conservation initiatives and upgrading equipment for more efficient alternatives where possible. Historically we achieved, on average, a reduction of 16% between 2018 and 2022, better than our medium-term objective of 10%.

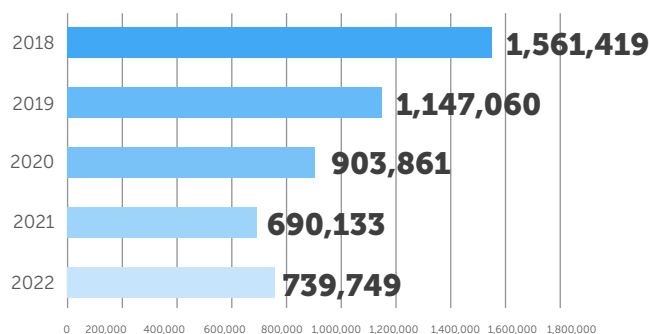


Sustainable Development Goals No. 12 and 13



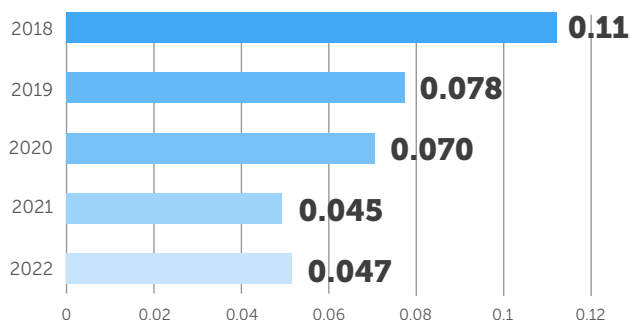
GHG Emission/Air Quality IF-EU-110
Water & Wastewater Management IF-EU-140
Waste & Hazardous Materials Management IF-EU-150

Water Consumption (m³)

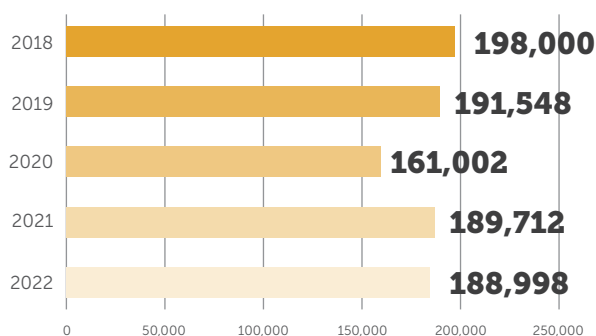


Note: In 2022 we experienced a 7% increase compared to 2021, because dispatch higher than budget of our thermoelectric power plants due to electricity market demand, resulting in water consumption above target.

We have maintained our water consumption intensity, measured in cubic meters of water per megawatt-hour of 0.047, better than the average water intensity reference value of 0.075 m³/MWh (Water Use of Electricity Technologies: A global meta-analysis, Renewable and Sustainable Energy Reviews, 2019).

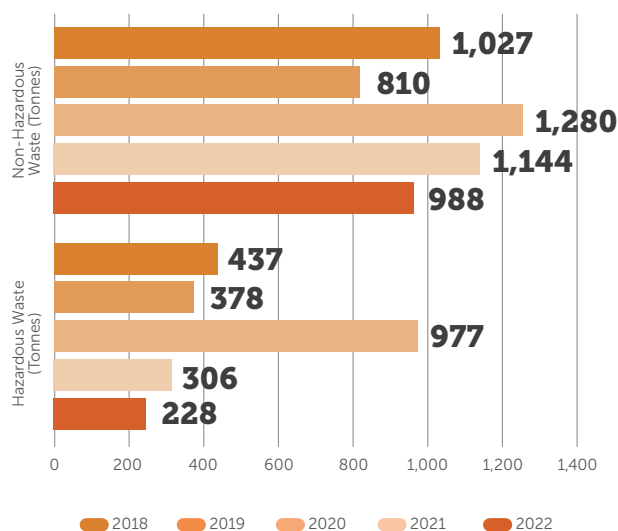
Water Intensity (m³/MWh)

We made progress optimizing our internal energy consumption by implementing energy conservation and energy efficiency opportunities and operating our facilities in accordance with best industry practices.

Internal Energy Consumption (MWh)

Note: We have achieved, on average, a 6% reduction in the last 4 years in our internal annual energy consumption measured in megawatt-hour, achieving our medium-term objective of 6% for 2022.

We improved our waste and hazardous materials management practices, in compliance with in-country regulations and our commitment for waste reduction, helping us achieve, on average, 24% reduction in total solid waste between 2018 and 2022, 36% reduction in hazardous waste and 15% reduction in non-hazardous waste, outperforming our medium-term objective of 3% and 6% respectively.

Industrial Solid Waste (Tonnes)

Note: Increase of hazardous waste in 2020 due to clean up of several attempts of theft in our natural gas liquids pipeline resulting in product release.

Decarbonization Strategy

Inkia Energy's active strategy to reduce long-term air emissions is based on increasing efficiency, adding renewable sources, low-carbon intensity technologies, and divesting completely from coal and heavy fuel oil power plants. This approach is supported by the accurate measurement of CO₂ emissions, to set targets, to improve over time, working with customers and suppliers who support our efforts to reduce our operations' carbon footprint.

In the last years Inkia Energy has prioritized a carbon divesting commitment closing its coal plant (Las Palmas II 83 MW power plant) and divesting or closing its heavy fuel oil power plants (JPPC 64 MW, CEPP 67 MW, PQP 55 MW, Kanan 124 MW, Arizona 165 MW, Las Palmas 65 MW and more recently Nejapa 140 MW, Acajutla 294 MW and Soyapango 17 MW).

Inkia Energy officially committed to setting near-term science-based emissions reductions targets (SBTi) for 2030 for its operating companies, by implementing its decarbonization strategy, increasing efficiency in our existing facilities (upgrade of Kallpa's units, upgrade of Cerro del Aguila's hydroelectric turbines, development

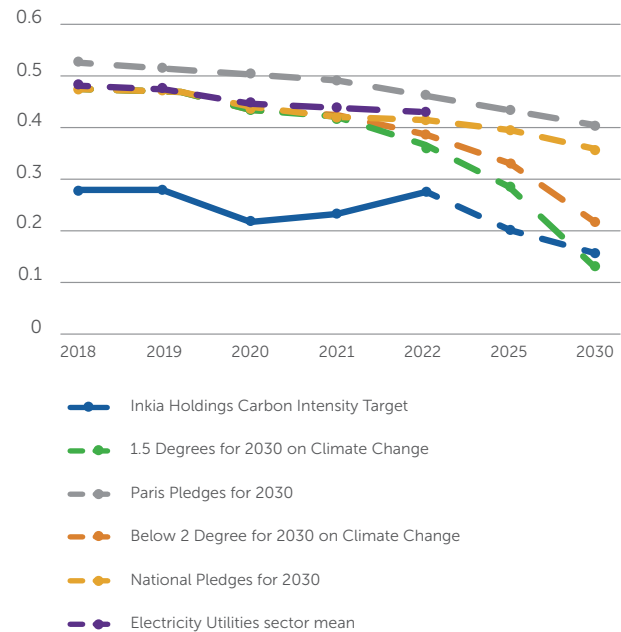
of a 34 MW BESS and 0.5 MW solar park projects at Kallpa), investing in low-carbon intensity technologies (technological expansion of Las Flores to combined cycle) and strengthening a development portfolio of new renewable capacity.

In 2022, the carbon intensity of our portfolio was 0.27 tonnes of CO₂ equivalent per megawatt-hour (tCO₂e/MWh), above our internal target of 0.24, due to higher demand of our thermoelectric generation, maintaining our 2019 baseline year carbon intensity of 0.27 tCO₂e/MWh. Despite this, our carbon intensity remains significantly better than the intensity modelled for utilities against Paris-Pledges targets for 2022 and far below the electricity utilities sector mean of 0.43.

Our carbon intensity objective of 0.20 tCO₂e/MWh for 2030 still aligned with “Below 2 Degrees” scenario of 0.22 tCO₂e/MWh. However, we continued evaluating our projections and strategy to achieve the more ambitious “1.5 degrees” pathway scenario for 2030 of 0.138 tCO₂e/MWh.

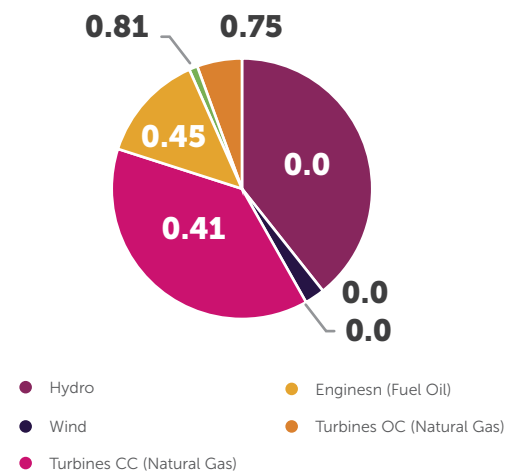
In 2022, in coordination with local authorities and communities, we planted in Bolivia, Guatemala, Nicaragua and Peru, a total of 229,720 native species of trees and shrubs for the rehabilitation of deforested and groundwater recharge areas, offsetting approximately 7185 metric tons of CO₂ per year.

Carbon Intensity Reduction Pathway (Tonnes CO₂e/MWh)



Note: Our carbon intensity remains significantly better than the intensity modelled for utilities against Paris-Pledges targets for 2022 and far below the electricity utilities sector mean of 0.43.

Carbon Intensity per Technology (Tonnes CO₂e/MWh)



OUR OPERATING COMPANIES IMPLEMENT SUSTAINABILITY OBJECTIVES BY INVESTING IN NEW TECHNOLOGIES, ENHANCING EXISTING OPERATIONS AND BUILDING STRATEGIC ALLIANCES”.

Kallpa and Orazul delivered Renewable Energy Certificates

Our operating companies Kallpa Generación in Peru and Orazul Energy Argentina use renewable sources such as water, to guarantee a clean, efficient, continuous and reliable energy supply to customers. Through the sale of electricity from our hydroelectric plants we have issued the first International Renewable Energy Certificates (IREC), which allow us to validate the energy used by the companies we serve comes from renewable sources in line our customers environmental commitments. With this initiative, we have diversified our business, managing to expand our portfolio by taking advantage of the company's current assets and current energy trading contracts with solar parks in Argentina. This demonstrates our total commitment to continue generating value for our customers, the company and our countries.

Kallpa installed Solar Charging Stations in a Peruvian Airport

Kallpa Generación operates a diversified portfolio, which utilizes water as its main source of energy, guaranteeing an efficient, reliable and clean supply to the national electric system. As an initiative to promote renewable energy sources in Peru, Kallpa installed two rest charging stations equipped with solar panels at the airport of Arequipa, located in the southern region, allowing passengers and terminal users to charge their electronic equipment with renewable energy.



4. Social Responsibility and Community Engagement

Inkia Energy promotes sustainable social projects that contribute to the growth of neighboring communities, based on respect and ongoing dialogue. We work closely with local authorities and municipalities to foster a participatory environment that provides opportunities for these communities to manage their own development and cultivates long-term success and relationships.

We design community engagement initiatives based on local knowledge that are sensitive to local cultures, responsive to the needs of our stakeholders and aligned with our socially responsible investment policy, standards, and strategic priorities.

In 2022, through the implementation of social commitments and engagement events, Inkia Energy achieved more than US\$5 million in voluntary community investment, benefiting more than 1.23 million community members. The 530 voluntary social commitments and over 4,000 community engagement events allow us to comprehend the communities' needs and priorities, as well as the potential solutions.



Sustainable Development Goals No. 3, 4, 6, 7, 8 and 11



Community Relations

United Nations Sustainable Development Goals

Our social and community development strategy takes into consideration our contribution to achieve the prioritized Sustainable Development Goals (SDGs), identifying and connecting priority SDGs with specific metrics to measure our progress and demonstrates more directly how our environmental, social and community responsibility programs contribute to the countries where we operate.

Our Social and Community Investment Policy established objectives and strategies for social and community investment, articulated through collaborative initiatives, contributions, volunteering, and strategic partnerships programs, integrated into one or more of the following investment strategic priorities in 2022:



Education and Culture

We support educational programs and initiatives that develop skills and knowledge, in accordance with the national educational public policy; particularly support rural and low-income schools to improve quality and continuity of education, benefiting over 550 thousand children and youth.

Infrastructure

We collaborate with the development of basic infrastructure (electricity, drinking water, safe roads) and essential services; provide efficient lighting infrastructure installing solar and LED lamps in public roads, plazas and streets, improving security and quality-of-life, benefiting over 474 thousand community members.

Rural electrification of communities located outside the regulatory scope through additional voluntary investment, to support access to electricity service, connecting 2,500 families in Guatemala to the electric network.



Public Health and Safety

We promote public-private investments in favor of the community in public health and safety, equipment and basic medical care; we seek to raise safety awareness among customers, students and communities regarding electrical distribution and natural gas transportation; and support vulnerable communities and health centers with biosafety and personal protective equipment, oxygen, portable ventilators, supplies and materials during the COVID-19 health crisis and vaccination campaigns, benefiting over 46 thousand families.



Economic Development and Entrepreneurship

We empower our neighboring communities to develop their own businesses providing opportunities for micro-entrepreneurs to strengthen their skills and abilities through project design, business plans, marketing and commercialization workshops; we facilitate training programs for families engaged in cattle raising, agriculture and fish farming; open job opportunities in civil work projects and distribution business; benefiting over 68 thousand families.



Strategic Contributions and Partnerships

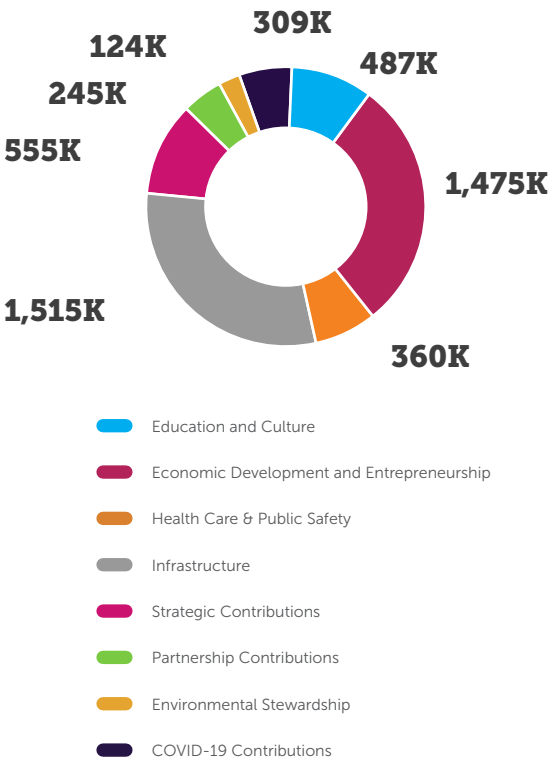
We implement social programs based on needs and merit with the active participation of our communities, generating strategic alliances with formal and reputable organizations benefiting more than 93 thousand community members.



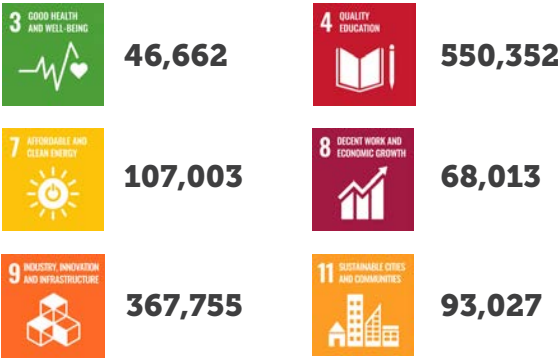
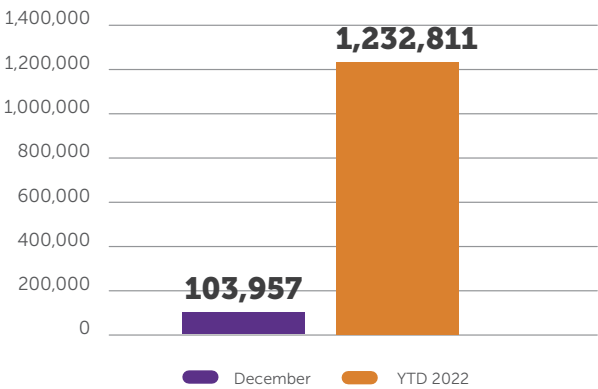
Environmental Stewardship

We promote environmental education projects where communities learn and acquire tools for environment protection and identify sources of financing for their environmental projects; invested in programs that promote environmental protection, education, and responsible use of natural resources, contributing to the planting of 229,720 native species of trees and shrubs for the rehabilitation of deforested and groundwater recharge areas, offsetting approximately 7185 metric tons of CO2 per year.

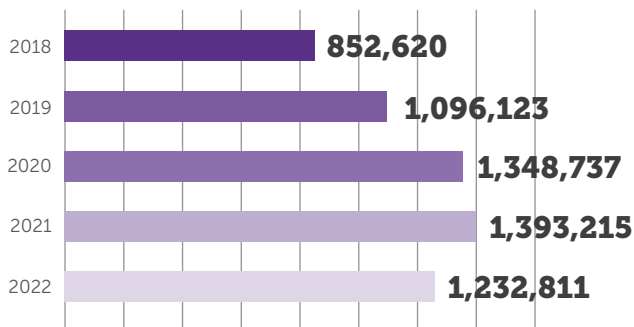
2022 Social and Community Investment by Category (US\$K)



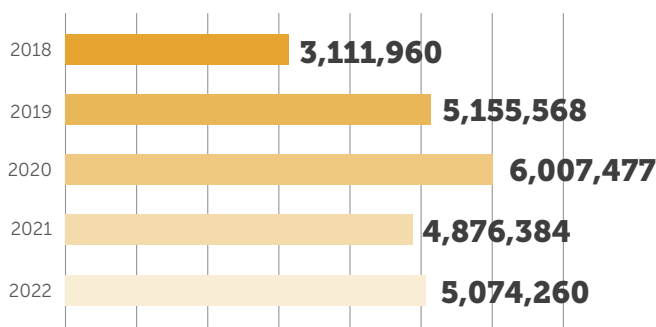
2022 Social and Community Investment by Category (US\$)



Number of Individuals Benefited
(#)



Social and Community Investment
(US\$)



Following some examples of our social responsibility and community engagement initiatives across Inkia Energy.

Kallpa's Social Projects at the Food Fair in Germany

The social and community engagement promoted by the Cerro del Águila Hydroelectric Power Plant, operated by Kallpa Generación, supports local producers, entrepreneurs and small businesses with training that provides the knowledge and skills to place their products in national and international markets. As a result of this program, several beneficiaries presented their products at the BIOFACH 2022, the world's leading fair for organic commodities, held in Nuremberg, Germany. This event made possible to visualize the richness and originality of various foods produced in Huancavelica, an Andean region of Peru. We also provided transportation, food and lodging for our entrepreneurs.

Inkia Nicaragua Participated in Vocational Fair

Inkia Energy Nicaragua participated in the Vocational Technology Fair at the American University (UAM) with the objective of promoting knowledge about the positive impact of Amayo Wind Farm and the interest of young people in this type of technology. The use of information (IT) and operation technologies (OT) to enhance the efficient operation of the wind farm in addition to internship opportunities offered by the company was discussed. As a potential employer, Inkia Nicaragua wants to stimulate the exchange between students, providing a vision of opportunities in the energy job market to reach future young professionals who could apply for company vacancies.



Inkia Chile Social Program Benefits Microentrepreneurs

Inkia Chile in partnership with Colbún, promotes the "Emprende Charrúa" program that provides opportunities for microentrepreneurs in the town of Cabrero, area of influence of Yungay power plant in Chile. On this occasion, 15 microentrepreneurs received training and incentives that allowed them to strengthen their skills and abilities through workshops on project design, business plans, marketing, and commercialization.



ENERGUATE Continues with the Rural Electrification Program

Investing in rural electrification projects is an important contribution to the development and well-being of communities and countries. Maintaining our commitment to provide electricity to more communities, ENERGUATE completed in 2022 the installation of electrical service in 32 different communities in 7 Departments of Guatemala, regions that stands out for its agriculture and commerce, connecting more than 2533 families into the national electrification network. These communities have now a greater opportunity to open businesses that support their economic prosperity.

Inkia El Salvador promotes Sports to Prevent Violence and Save Lives

We believe that sport is a tool to maintain the physical and emotional health of students and a complement to formal education, since instills values such as teamwork, discipline and perseverance, and prevent children and young people from getting involved in activities of crime and violence. Since 2017, Inkia El Salvador has implemented a Physical Education Support Program (PEF), in partnership with the Foundation "Educando a un Salvadoreño" (FESA), and in 2022, 120 students from the School Centers of the Suchinanguito and El Angel communities received classes on physical education and motivational talks. They also received hydration, sports equipment and transportation to FESA Guazapa Sports Center to prepare them for high performance programs in sports federations.

**INKIA ENERGY PROMOTES
SUSTAINABLE SOCIAL
PROJECTS THAT
CONTRIBUTE TO THE
GROWTH OF NEIGHBORING
COMMUNITIES, BASED ON
RESPECT AND ONGOING
DIALOGUE".**

5.

Labor practices



Inkia Energy employees and contractors make delivering long-term value to our customers possible. Our employee profile at Inkia Energy looks for top-level professionals with high ethical commitment. Responsible and empowered, to generate value, drive change, promote environmental and social best practices, and achieve world class quality service.

Our Organizational Culture is the essence that strengthens and empowers us. Our Behavior allows us to put into practice principles to fulfill and achieve the Company's Purpose to "provide innovative and sustainable energy solutions to develop each home, company, city and country".

At Inkia Energy we are committed to continue working to provide employees with the necessary tools to guarantee well-being and promote professional growth. We know that we count on everyone's commitment to always do their best and continue to be the energy that makes the world never stop.



Sustainable Development Goals No. 5, 8 and 10

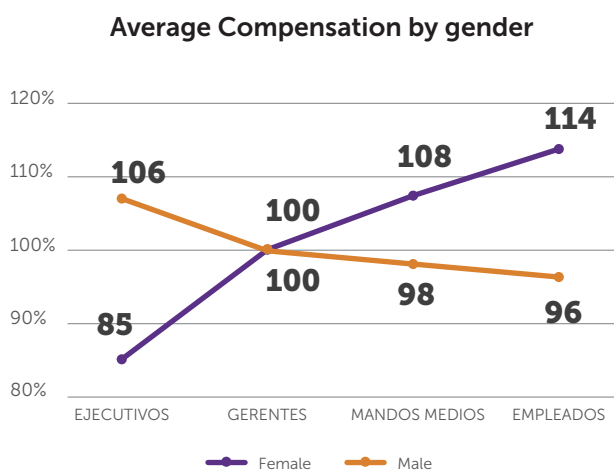
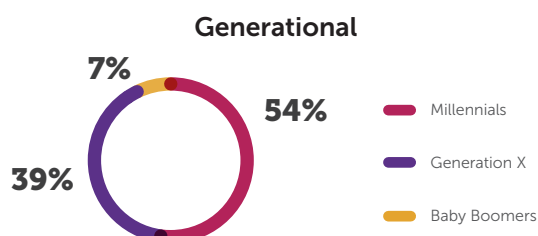
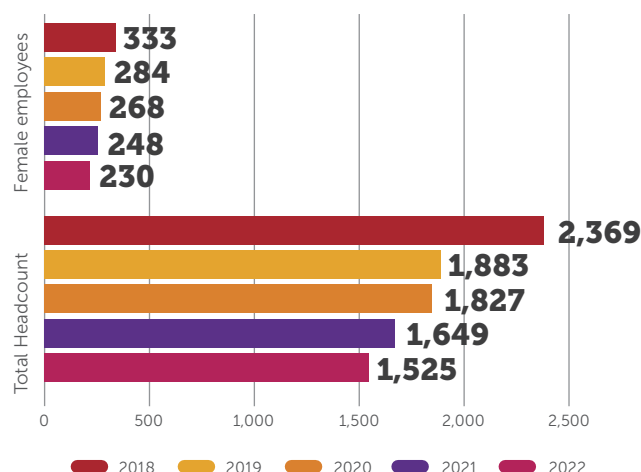
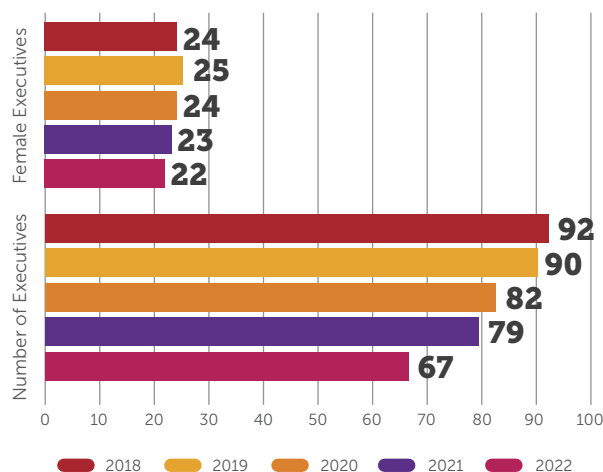


Labor Practices

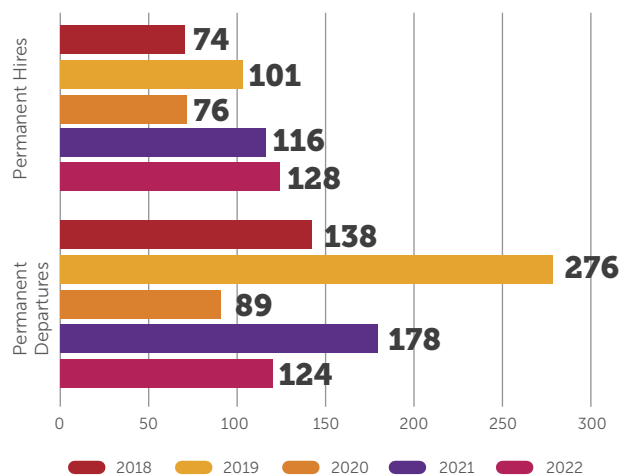
Human Resources Policies and Procedures

- **Our Employment Policy** promotes equal opportunities and working conditions, so that employees carry out their work and develop their capacities within an environment of respect, equity and inclusion, with high health and safety standards.
- **Recruitment and Personnel Selection Policy** promotes a transparent and efficient management of the recruitment and selection process, where merit, suitability and non-discrimination are the central elements in its execution, to guarantee the ability to incorporate, motivate and retain the best talent, while we maintain the ethical and legal principles of the Code of Conduct.

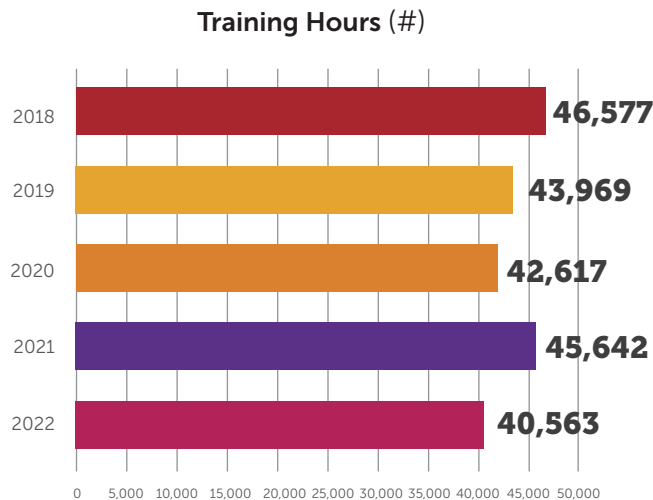
- **Our Compensation and Benefits Policy** established a set of guidelines and principles to maintain internal coherence and external competitiveness, complying with the principle of salary equity.
- **Our Diversity and Inclusion Policy** established an inclusive work environment, in which the contributions of each individual are recognized, all people are valued and respected.
- **Our Harassment-Free Environment Policy** defines Inkia Energy zero tolerance of harassment in the workplace under any circumstances.
- **Work-Life Balance Policy** declares that Inkia Energy understands that one of the elements to be a productive and successful employee consists of finding the appropriate balance between priorities at work and personal life by promoting programs, activities or decisions that have a positive impact on reaching this balance.
- **Our Training Policy** to promote the professional development of Inkia Energy employees.

**Workforce (#)****Executives (#)**

Note: Workforce presents a reduction trend compared with previous years due to integrate synergies and divestments in the generation business.

Hires and Departures(#)

Note: Increase in permanent departures in 2019 due to staff optimization in our Distribution business Energuate.



Leading with Energy in Kallpa

To enhance the soft skills of its employees, creating collaborative spaces for joint reflection and learning, and promoting individual and collective responsibility, our operating companies in Peru implemented "Leading with Energy". This program consisted of webinars managed by specialist in the development of key abilities, who used several tools to encourage participation and the exchange of ideas to enhance talent and promote professional and personal development.

Leadership Mentoring Program in Orazul Energy Argentina

Our Commercial Operations Manager at Orazul Energy Argentina, Mariel Pérez Echaniz, participated in the first Mentoring Program for Women Leaders of the Southern Cone STEM Edition (Science, Technology, Engineering and Mathematics) organized by Voces Vitales. The program purpose was to enhance leadership skills to achieve their vision of becoming agents of change.

ENERGUATE, one of the best places to work in Central America and the Caribbean

In recognition of an excellent work environment, good practices and guidelines, as well as promoting a strong organizational culture, ENERGUATE, our electrical distribution operating company, received the certification granted by the Great Place to Work Institute (GPTW) for being one of the best companies to work for Central America and the Caribbean. Great Place to Work interviewed 90% of ENERGUATE employees to find out their perception of the organizational climate, measuring their sense of belonging and satisfaction; also evidencing compliance with policies on people management and well-being practices. This recognition shows that ENERGUATE is a company with human sense, focused on the well-being of its employees, who give their best every day and face challenges with enthusiasm and determination, generating value together.

“ORGANIZATIONAL CULTURE IS THE ESSENCE THAT STRENGTHENS AND EMPOWERS US. OUR BEHAVIOR ALLOWS US TO PUT INTO PRACTICE PRINCIPLES TO FULFILL AND ACHIEVE THE COMPANY'S PURPOSE”.

6. Operational Excellence

Inkia Energy provides innovative and sustainable energy solutions for the development of every house, company, city and country we operate. We generate value through operational excellence by renewing our business portfolio and the creation of new energy solutions in harmony with our environment.

The long-term success of our business depends on our operational commitment to sustain efficient, safe, reliable, and responsible energy generation and distribution, enhancing the economic development of the countries we serve.

We are committed to provide services suited to the needs of our customers, complying with the highest industry standards, ensuring the well-being and integrity of our employees and contractors. We set high expectations and provide monitoring adherence to ethical corporate values and applicable laws and regulations.

We achieve operational excellence through the execution of customized asset management strategies at each lifecycle stage, controlling rising costs, delivering competitive rates, involving customers and their interests in our activities and decision-making process to the extent practicable.

Keeping focus on operational excellence allows us to ensure the reliable operation of our generation and distribution facilities designing and performing



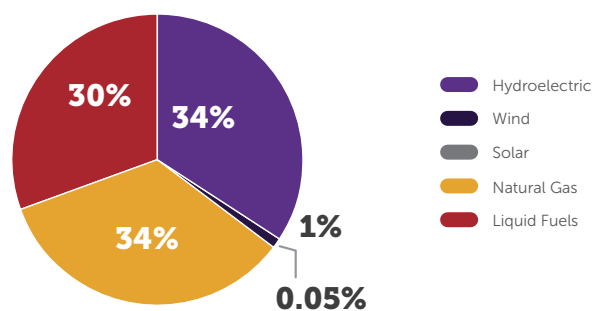
Sustainable Development Goals No. 7, 9 and 12



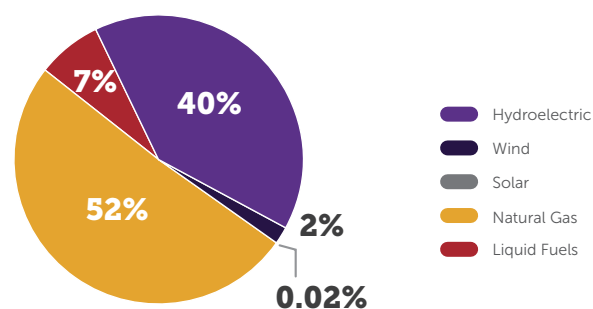
Business Model Resilience IF-EU-420

maintenance and operation plans focused on efficiency and continuous improvement. These are some examples in 2022:

2022 Generation Installed Capacity

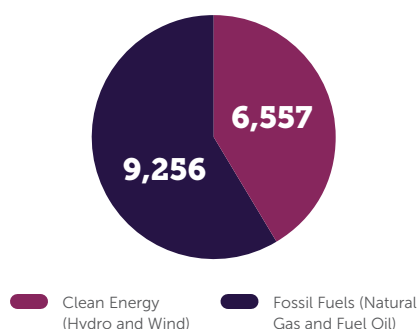


2022 Generation Distribution*

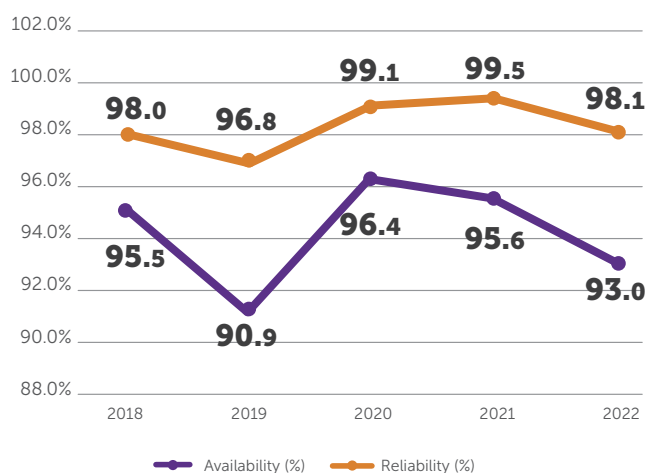


“THE LONG-TERM SUCCESS OF OUR BUSINESS DEPENDS ON OUR OPERATIONAL COMMITMENT TO SUSTAIN EFFICIENT, SAFE, RELIABLE, AND RESPONSIBLE ENERGY GENERATION AND DISTRIBUTION”.

Total Energy Generated per Technology (GWh)

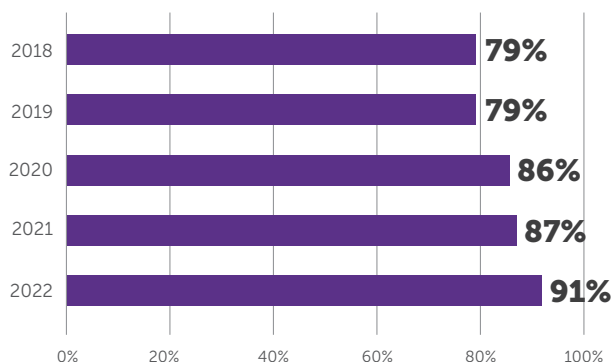


Overall Availability and Reliability

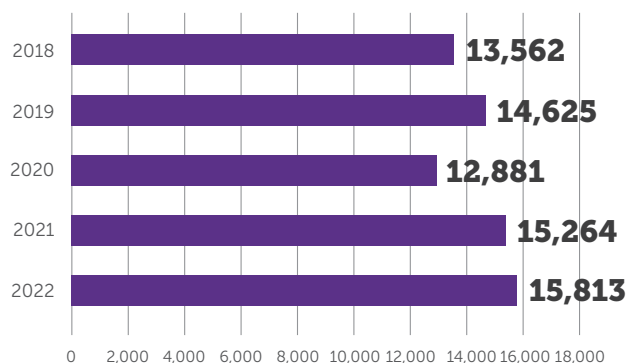


Note: Weighted average availability below targets due to failures in Colmito and Alto Valle gas turbines, failures in Amayo wind turbines, corrective maintenance of Kallpa's K-II unit, and Las Flores unplanned outages for steam leak repairs and steam turbine gearbox inspection.

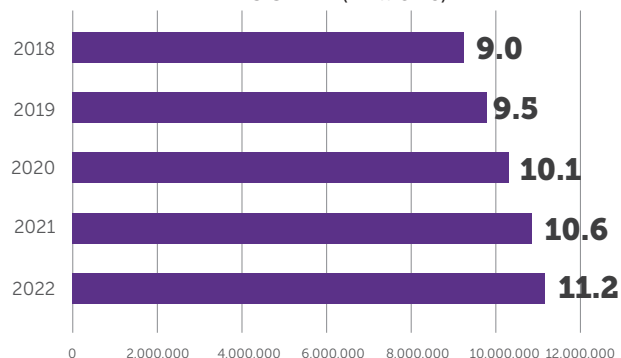
Low Carbon Generation



Electricity Generated (GWh)

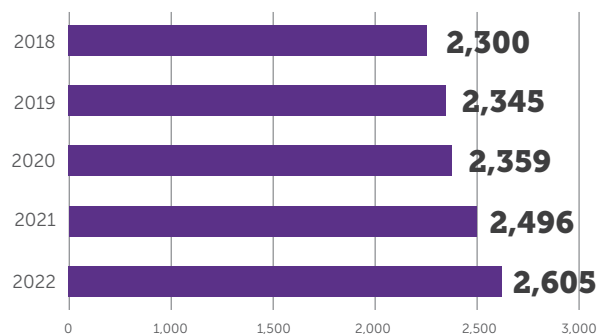


Population with Electrical Service Provided by ENERGUATE (Millions)



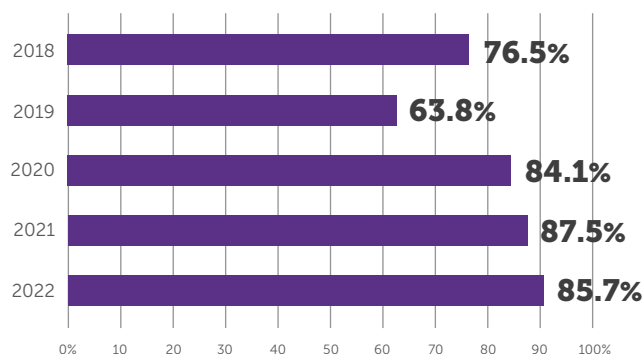
Note: Number of individual clients is the number of residential customers (households) receiving power distribution services in a given year. This figure is derived by taking the number of residential Connections multiplied by 5

Distribution Energy Sales (GWh)



Note: These figures showcase the already billed supplied electricity.

Distribution Customer Quality Survey (CNEE)





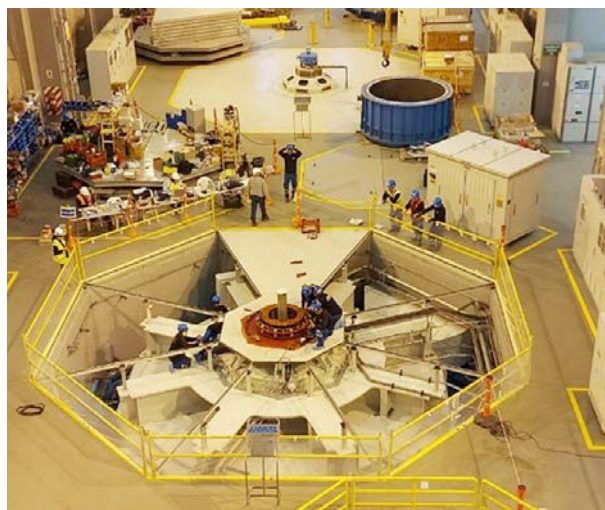
Las Flores, one of the most efficient Power Plants in Latin America

Las Flores, operated by our company Kallpa Generación, began commercial operations as a combined cycle power plant as part of our technological expansion project that consisted in the optimization of processes and resources through technological improvements and modern infrastructure. The Increased efficiency and power generation capacity with a lower carbon emissions footprint, makes of Las Flores one of the most efficient plants in Latin America. This project was developed on time and within budget almost entirely during the pandemic, thanks to the challenge assumed by the Kallpa Generación team. This important achievement reaffirms Inkia Energy's commitment to continue contributing efficiently and reliably to the energy security of the countries we serve.

Underwater Inspection in Cerros Colorados Argentina

The Cerros Colorados Hydroelectric Complex, operated by our company Orazul Energy Argentina, was built with a multiple purpose: to control flooding in the Neuquén River, ensure water supply in the nearby valley, and generate electricity. To verify the safety of this infrastructure, a series of preventive maintenance and underwater control inspections are planned and executed annually. The work is supervised by the Civil

and Hydraulic team carried out in 12 consecutive days, complying with the requirements of the Dam Regulatory Body in Argentina (ORSEP) and with the recommendations of the annual Dam Safety Technical Audit. Our focus on operational excellence allows to obtain relevant data to improve processes, perform timely maintenance and efficient use of equipment and resources ensuring business continuity and the safe and reliable operation of our assets.



Major Maintenance of the Cerro del Aguila Hydroelectric Power Plant

Focused on operational excellence, the Cerro Del Águila Hydroelectric Power Plant team performed major maintenance on the Generation Unit 1 to maintain its efficiency and enhance reliability to continue generating electricity without interruptions and extend the useful life of the equipment. The main components of the Unit were replaced, and the auxiliary equipment maintained. Opportunities for improvement were identified thanks to the analysis of the lessons learned, which will allow for better results in future activities. Maintenance, initially planned for 22 days, was achieved in 16 days with no incidents. The success of this project was possible due to the synergy, commitment and high level of responsibility that exists among all team members, employees and contractors of Kallpa Generación.

Appendix Annual Sustainability Report

Inkia Energy GRI

#GRI	# OF PAGE IN THE REPORT	DESCRIPTION
GRI 102-1	https://inkiaenergy.com/en/nosotros/	Name of the organization
GRI 102-2	https://inkiaenergy.com/en/nosotros/	Activities, brands, products and services
GRI 102-3	https://inkiaenergy.com/en/nosotros/	Headquarters Location
GRI 102-4	https://inkiaenergy.com/en/negocios/nuestro-portafolio/	Location of operations
GRI 102-5	https://inkiaenergy.com/en/bonholders/	Ownership and legal form
GRI 102-6	https://inkiaenergy.com/en/negocios/nuestro-portafolio/	Markets and services
GRI 102-7	https://inkiaenergy.com/en/negocios/nuestro-portafolio/	Organization size
GRI 102-8	Page 24	Information about employees and other workers
GRI 102-9	https://inkiaenergy.com/en/gobierno-corporativo/codigo-de-conducta/	Supply chain
GRI 102-10	-	Significant changes in the organization and its supply chain
GRI 102-11	-	Precautionary principle or approach
GRI 102-12	-	External Initiatives
GRI 102-13	-	Association membership
GRI 102-14	Page 3	Statement of senior executives responsible for decision making (including sustainability in the company)
GRI 102-15	Page 6	Main impacts, risks and opportunities
GRI 102-16	https://inkiaenergy.com/en/nosotros/proposito-aspiracion-y-principios/	Values, principles, standards and norms of conduct
GRI 102-17	https://inkiaenergy.com/en/gobierno-corporativo/linea-etica/	Mechanisms for advice and ethical concerns
GRI 102-18	https://inkiaenergy.com/en/gobierno-corporativo/	Governance Structure
GRI 102-19		Delegation of authority
GRI 102-20	https://inkiaenergy.com/en/sostenibilidad/	Executive-level responsibility for economic, environmental and social issues






#GRI	# OF PAGE IN THE REPORT	DESCRIPTION
GRI 102-21	Page 18	Consult stakeholders on economic, environmental and social issues.
GRI 102-22	https://inkiaenergy.com/en/nosotros/grupo-economico/	Composition of the highest governance body and its committees
GRI 102-23	https://inkiaenergy.com/en/nosotros/grupo-economico/	President of the highest government body
GRI 102-24	-	Nomination and selection of the highest governing body
GRI 102-25	https://inkiaenergy.com/en/cumplimiento/	Conflict of interests
GRI 102-26	https://inkiaenergy.com/en/nosotros/grupo-economico/	Role of the highest governance body in the selection of objectives, values and strategy
GRI 102-27	-	Collective knowledge of the highest government bodies
GRI 102-28	-	Evaluation of the performance of the highest government body
GRI 102-30		Effectiveness of risk management processes
GRI 102-31	-	Evaluation of economic, environmental and social issues
GRI 102-32	-	Role of the highest governance body in the preparation of sustainability reports
GRI 102-33	-	Communication of critical concerns
GRI 102-34	-	Nature and total number of critical concerns
GRI 102-35	Page 24	Remuneration policies
GRI 102-36		Process to determine remuneration
GRI 102-37		Involvement of interest groups in remuneration
GRI 102-38		Ratio de compensación total anual
GRI 102-39		Annual Total Compensation Percentage Increase Ratio
GRI 102-40		List of interest groups
GRI 102-41		Collective bargaining agreements
GRI 102-42		Identification and selection of interest groups
GRI 102-43	Page 18	Approach to stakeholder engagement
GRI 102-44		Key issues and concerns raised
GRI 102-45	-	Entities included in the consolidated financial statements
GRI 102-46		Definition of the contents of the reports and the coverage of the topic
GRI 102-47	Page 2	List of material topics that have been prioritized in the report
GRI 102-48	-	Restatement of information
GRI 102-49	-	Reporting Changes
GRI 102-50	January 2022 - December 2022	Reporting period
GRI 102-51	2021	Date of last report
GRI 102-52	Annual	Reporting Cycle
GRI 102-53	https://inkiaenergy.com/en/contacto/	Contact point for questions about the report
GRI 102-54	-	Declaración de elaboración del informe de conformidad con los estándares GRI
GRI 102-55	Page 30	GRI content indices
GRI 102-56	Only financial statements	External Verification
GRI 103-1	-	Explanation of the material topic and its coverage
GRI 103-2	Page 6	The management approach and its components




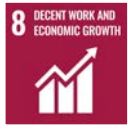
#GRI	# OF PAGE IN THE REPORT	DESCRIPTION
GRI 103-3		Evaluation of the management approach
GRI 201-1	-	Description of the economic value generated and distributed (VEGD)
GRI 201-2		Financial implications, opportunities derived from climate change and other risks
GRI 201-3	-	Obligations of the defined benefit plan and other retirement plans
GRI 201-4	-	Financial assistance received from the government
GRI 202-1		Ratio of the standard entry level salary by gender against the local minimum wage
GRI 202-2	-	Proportion of senior executives hired from the local community
GRI 203-1		Investments in infrastructures and services supported
GRI 203-2		Significant indirect economic impacts
GRI 204-1		Proporción de gasto en proveedores locales
GRI 205-1		Description of operations assessed for risks related to corruption
GRI 205-2	https://inkiaenergy.com/wp-content/uploads/2022/06/P-02-Anti-Corruption-and-Anti-Bribery-Policy-ENG.pdf	Communication, training on anti-corruption policies and procedures
GRI 205-3	-	Confirmed cases of corruption and measures taken
GRI 206-1	-	Legal actions related to unfair competition, monopolistic practices and against free competition
GRI 207-1	-	Tax approach
GRI 207-2	-	Fiscal governance, control and risk management
GRI 207-3	-	Participation of interest groups and management of tax concerns
GRI 207-4		Country-by-country presentation (Description of all tax jurisdictions: consolidated and audited financial statements or financial information filed with registries public are resident for tax purposes.
GRI 301-1	-	Materials used by weight or volume
GRI 301-2		Recycled inputs
GRI 301-3	-	Reused products and packaging materials
GRI 302-1	Page 15	Energy consumption within the organization
GRI 302-2	-	Energy consumption outside the organization
GRI 302-3		Energy intensity
GRI 302-4	Page 15	Reduction of energy consumption
GRI 302-5		Reduction of the energy requirements of products and services
GRI 303-1		Interaction with water as a shared resource
GRI 303-2		Management of impacts related to water spills
GRI 303-3		Water extraction
GRI 303-4		Water discharges
GRI 303-5	Page 14	Water consumption
GRI 304-1	-	Description of the operations center on property and its location within or next to protected areas
GRI 304-2		Significant impacts of the activities carried out




#GRI	# OF PAGE IN THE REPORT	DESCRIPTION
GRI 304-3		Habitats protected or restored
GRI 304-4	-	Species affected in the areas of operations
GRI 305-1	Page 15 and 41	Direct GHG emissions (scope 1)
GRI 305-2	Page 41	Indirect GHG emissions when generating energy (scope 2)
GRI 305-3		Other indirect GHG emissions (scope 3)
GRI 305-4	Page 15	GHG emissions intensity
GRI 305-5	Page 15	Reduction of GHG emissions
GRI 305-6	-	Emissions of substances that deplete the ozone layer
GRI 305-7		Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions
GRI 306-1		Total volume of water discharged by destination and quality
GRI 306-2	Page 15	Waste by type and disposal method (hazardous and non-hazardous waste)
GRI 306-3		Total volume of spillage of hazardous substances
GRI 306-4		Transport of hazardous waste (transport volume)
GRI 306-5	Page 15	Waste destined for elimination in tons
GRI 307-1		Non-compliance with environmental legislation and regulations
GRI 308-1		New suppliers that have passed selection filters in accordance with environmental criteria
GRI 308-2		Negative environmental impacts in the supply chain and measures taken
GRI 401-1	Page 24	New staff hire and staff turnover
GRI 401-2		Presentations for full-time employees that are not given to part-time or temporary employees
GRI 401-3		Parental leave
GRI 402-1	-	Minimum notice periods for operational changes
GRI 403-1	Page 12	Occupational health and safety management system
GRI 403-2	Page 12	Hazard identification, risk assessment and accident investigation
GRI 403-3	Page 12	Occupational health services
GRI 403-4	Page 12	Worker participation, consultation and communication on health and safety at work
GRI 403-5	Page 12	Training of workers on health and safety at work
GRI 403-6		Promotion of workers' health
GRI 403-7	Page 12	Prevention and mitigation of impacts on the health and safety of workers directly linked through business relationships
GRI 403-8	Page 12	Workers covered by an occupational health and safety system
GRI 403-9	Page 13	Lesiones por accidente laboral
GRI 403-10		Occupational illnesses and diseases
GRI 404-1		Average hours of training per year per employee
GRI 404-2		Employee Skills Upgrading Program and Transition Assistance Programs

#GRI	# OF PAGE IN THE REPORT	DESCRIPTION
GRI 404-3		Percentage of employees receiving regular performance and career development reviews
GRI 405-1		Diversity in governing bodies and employees
GRI 405-2	Page 24	Ratio of base salary and remuneration of women compared to men
GRI 406-1		Cases of discrimination and corrective actions taken
GRI 407-1		Operations and suppliers whose right to freedom of association and collective bargaining could be at risk
GRI 408-1		Operations and suppliers with significant risk of cases of child labor
GRI 409-1		Operations and suppliers with significant risk of cases of forced labor
GRI 410-1		Security personnel trained in human rights policies or procedures
GRI 411-1		Incidents and violations of indigenous rights
GRI 412-1		Operations subject to reviews or impact assessments on human rights
GRI 412-2		Employee training on human rights policies or procedures
GRI 412-3		Significant investment agreements and contracts with human rights clauses or subject to human rights assessment
GRI 413-1		Operations with local community participation, impact assessments and development programs
GRI 413-2		Operations with significant negative impacts – actual or potential – on local communities
GRI 414-1		New suppliers that have passed selection filters according to social criteria
GRI 414-2		Negative social impacts in the supply chain and measures taken
GRI 415-1		Contribution to political parties and/or political representatives
GRI 416-1		Assessment of the health and safety impacts of product or service categories
GRI 416-2		Cases of non-compliance related to the impacts on health and safety of the categories of products and services
GRI 417-1	-	Requirements for information and labeling of products and services
GRI 417-2		Cases of non-compliance related to the information and labeling of products and services
GRI 417-3		Cases of non-compliance related to marketing communications
GRI 418-1		Claims based on violations of customer privacy and loss of customer data
GRI 419-1		Non-compliance with laws and regulations in the social and economic spheres



Inkia Energy Holdings SASB Accounting KPIs

Dimension	General Issue Category	Accounting Metric	Response	United Nations (UN) Sustainable Development Goals (SDGs)
Environment	GHG Emissions	Scope 1 emissions	See the environmental section and appendixes of our Sustainability Report in the following link: https://inkiaenergy.com/en/sostenibilidad/rhttps://inkiaenergy.com/en/sostenibilidad/reportes-2/	 
		Percentage covered under emissions-reporting regulations	Inkia Energy reports 100% of its scope 1 emissions, as it is regulated in all countries where it operates.	
		Discussion of emissions reduction strategies	See the environmental section of our Sustainability Report in the following link: https://inkiaenergy.com/en/sostenibilidad/reportes-2/	
	Air Quality	Air emissions of the following pollutants (percentage of each in or near areas of dense population): (1) NOx (excluding N2O) (2) SOx	This information is being tracked and is available.	
		Particulate Matter (PM10)		
		Lead (Pb)		
		Mercury (Hg)		
	Water & Wastewater Management	Water withdrawn, water consumed and percentage from water-stressed areas	See the environmental section and appendixes of our Sustainability Report in the following link: https://inkiaenergy.com/en/sostenibilidad/reportes-2/	 
		Number of incidents of noncompliance associated with water quantity and/or quality permits, standards and regulations	No incidents reported related to noncompliance associated with water quality and/or quality permits, standards and regulations.	
		Description of water management risks and discussion of strategies and practices to mitigate those risks	See the environmental section of our Sustainability Report in the following link: https://inkiaenergy.com/en/sostenibilidad/reportes-2/	

Dimension	General Issue Category	Accounting Metric	Response	United Nations (UN) Sustainable Development Goals (SDGs)
Environment	Waste & Hazardous Materials Management	Amount of coal combustion residuals (CCR) generated, percentage recycled	Inkia Energy does not own nor operate coal power plants. Las Palmas II 83 MW coal power plant was disconnected from the grid and put in preservation mode in 2018, then divested in July 2021.	
		Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Inkia Energy does not own nor operate CCR impoundments.	
Social Capital	Access & Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Please visit the following link: https://www.energuate.com/cuanto-cuesta-la-luz	
		Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	See the "Customers" (Clientes) section of Energuate distribution company website at the following link: https://www.energuate.com/cuanto-cuesta-la-luz	
		Number of residential customer electric disconnections for nonpayment, percentage reconnected within 30 days	Disconnecting a customer's service for non-payment is the very last step in a lengthy process and is conducted as per local regulations after having exhausted all the possible options allowed by law.	
		Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	See "Know Your Bill" (Conoce Tu Factura) section of at Energuate website in the following link: https://www.energuate.com/conoce-tu-factura	
Human Capital	Employee Health & Safety	Occupational safety statistics	See the safety performance section and appendixes of our Sustainability Report in the following link: https://inkiaenergy.com/en/sostenibilidad/	 

Dimension	General Issue Category	Accounting Metric	Response	United Nations (UN) Sustainable Development Goals (SDGs)
Business Model & Innovation	Business Model Resilience	Customer electricity savings from efficiency measures, by market	See "Calculate Your Consumption" (Calcula Tu Consumo) section of at Energate website in the following link: https://www.energate.com/calcula-tu-consumo	 
Leadership & Governance	Systemic Risk Management	Number of incidents of noncompliance with physical and/or cybersecurity standards or regulations.	No incidents of noncompliance with physical and/or cybersecurity standards or regulations reporte.	
		(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days.	Technical Standards of the Distribution Service (NTSD) establish the rights and obligations of the Distributors and the Users of the Electric Service, as well as the indices or benchmark indicators to meet the requirements of quality under which the energy services are provided in Guatemala, in addition to the verification of permissible tolerances, control methods, compensation, sanctions and/or fines regarding product quality, quality of the technical service, and quality of the commercial service.	

Inkia Energy Holdings SASB Sustainability Activity Metrics

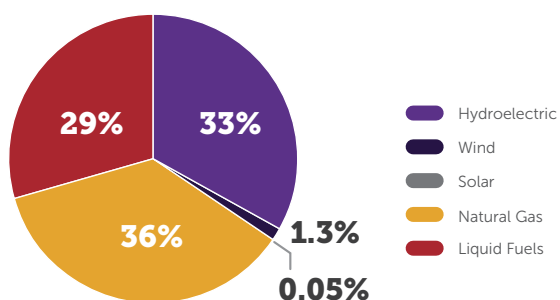
Activity Metric	Unit of Measure	Response				United Nations (UN) Sustainable Development Goals (SDGs)
		2019	2020	2021	2022	
Number of distribution customers served (thousands)	Number	1,902	2,020	2,124	2,241	 
Total electricity delivered to distribution customers	Megawatt hours (MWh)	2,364,568	2,375,930	2,507,265	2,604,700	
Length of transmission and distribution lines	Kilometers (km)	Transmission: 1289 Distribution: 89,905	Transmission: 1280 Distribution: 90,379	Transmission: 535 Distribution: 91,860	Transmission: 535 Distribution: 93,014	
Total electricity generated, percentage by major energy source, percentage in regulated markets	Megawatt hours (MWh), Percentage (%)	14,625,000 MWh coal: 0% natural gas: 38.0% nuclear: 0% petroleum: 13.7% hydropower: 45.9% solar: 0.007% (internal consumption) wind: 2.4%	12,881,000 MWh coal: 0% natural gas: 36.2% nuclear: 0% petroleum: 8.9% hydropower: 52.2% solar: 0.008% (internal consumption) wind: 2.7%	15,264,000 MWh coal: 0% natural gas: 43.7% nuclear: 0% petroleum: 7.9% hydropower: 45.6% solar: 0.015% (internal consumption) wind: 2.7%	15,813,000 MWh coal: 0% natural gas: 51.8% nuclear: 0% petroleum: 6.7% hydropower: 39.6% solar: 0.02% (internal consumption) wind: 1.9%	
Total wholesale electricity purchased	Megawatt hours (MWh)	3,004,728	3,051,746	3,202,915	3,313,500	

Holdings

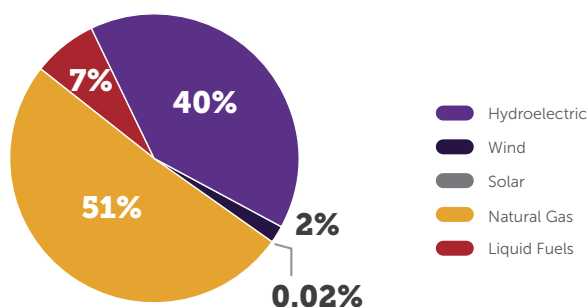
Alto Valle, Planicie Banderita, COBEE, Colmito, Cardones, Yungay, Energuate, RECSA, Guatemel, Corinto, Tipitapa, Amayo I, Amayo II, Kallpa, Las Flores, Aguaytia, Samay/Puerto Bravo, Cerro del Aguila, Cañon del Pato, Carhuaquero, Aguaytia Energy Gas Operations.

Note: Agua Clara, sold in June 2022; Nejapa, Acajutla Diesel, Acajutla Steam & Gas, Soyapango, Cenergica, sold in November 2022.

2022 Generation Installed Capacity

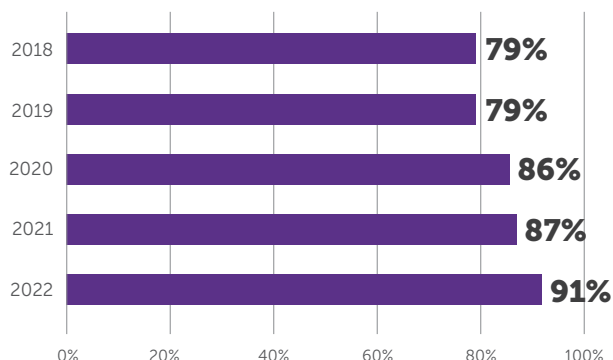


2022 Generation Distribution*

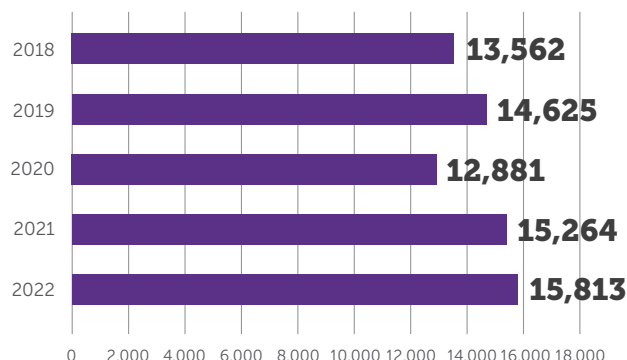


Note: *Natural Gas includes both Combined Cycle CC and Open Cycle OC operations.

Low Carbon Generation



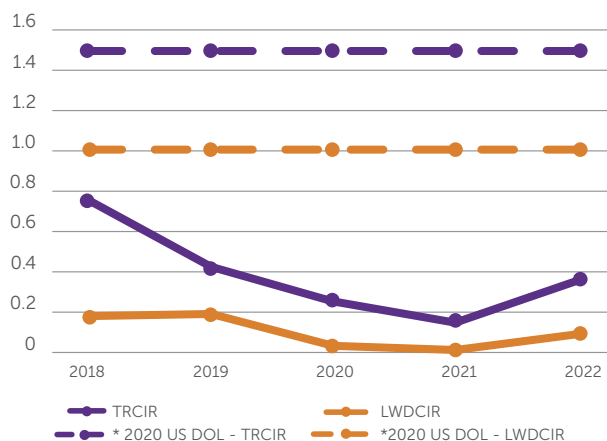
Electricity Generated (GWh)



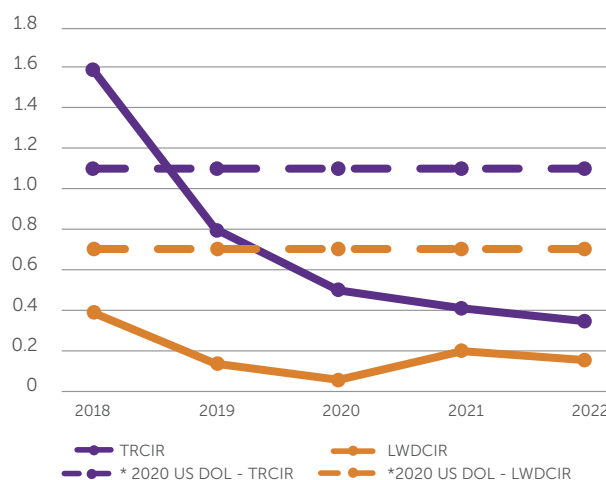
Note: Reduction in generation in 2020 due to lower demand of electricity as a result of COVID-19 pandemic.

1. Safety Performance

Generation Safety Performance
Employee and Contractors

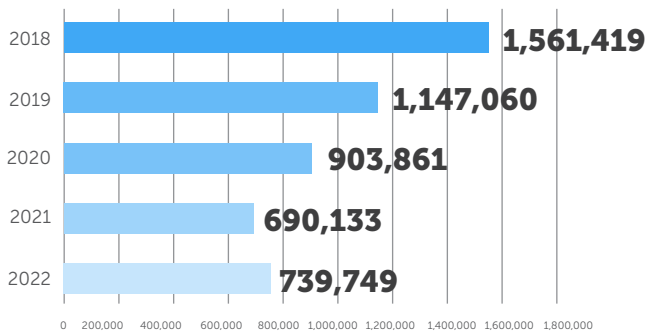


Distribution Safety Performance
Employee and Contractors

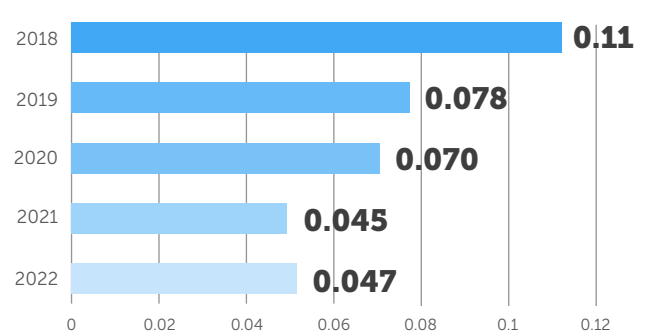


2. Environmental Stewardship

Water Consumption (m³)

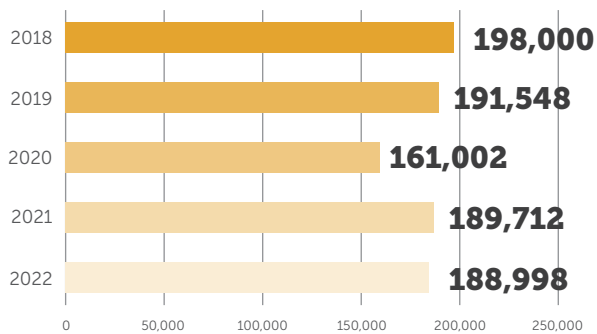


Water Intensity (m³/MWh)

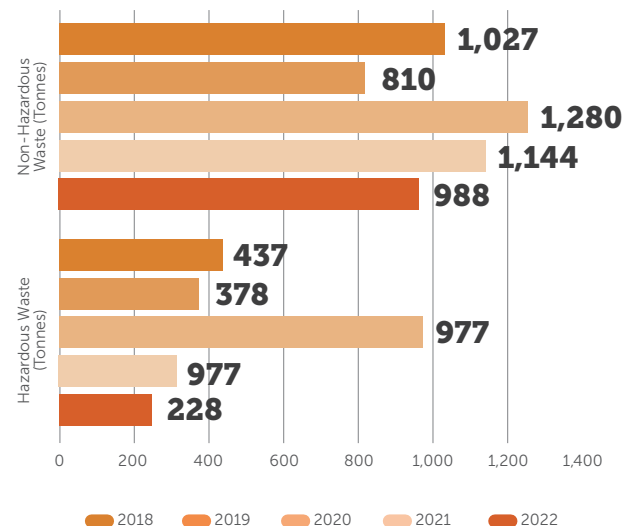


Note: Increase of water consumption in 2022 due to higher demand of our thermoelectric generation, resulting in additional water consumption.

Internal Energy Consumption (MWh)

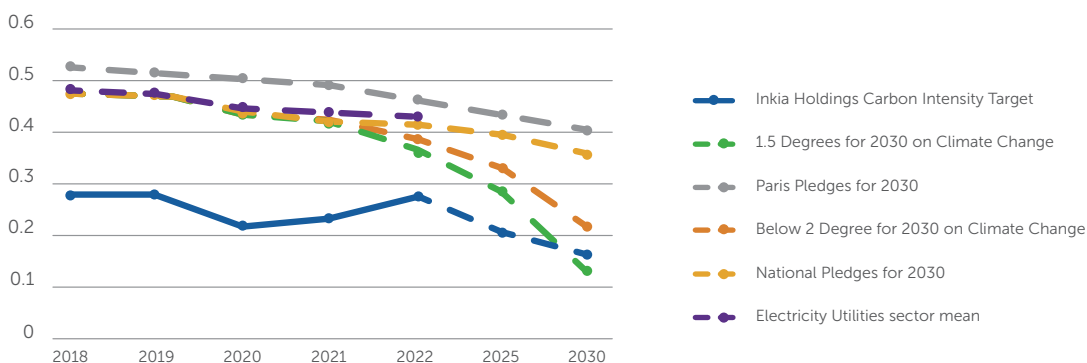


Industrial Solid Waste (Tonnes)

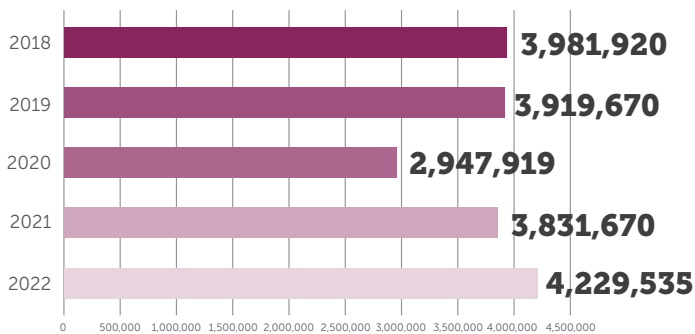


Note: Increase of hazardous waste in 2020 due to clean up of several attempts of theft in our natural gas liquids pipeline resulting in product release.

Carbon Intensity Reduction Pathway
(Tonnes CO₂e/MWh)



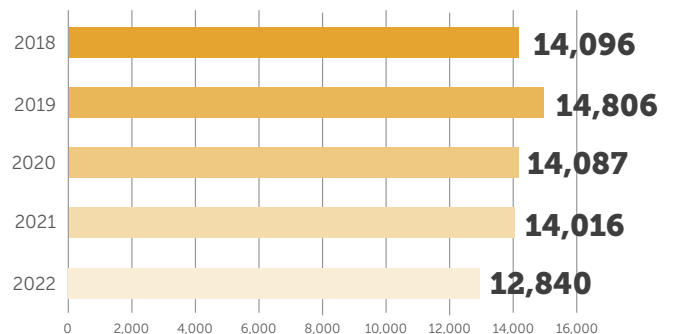
Scope 1 CO₂ Emissions*
(Tonnes CO₂e)



*Note: Scope 1 CO₂ emissions (generation + distribution + gas operations)

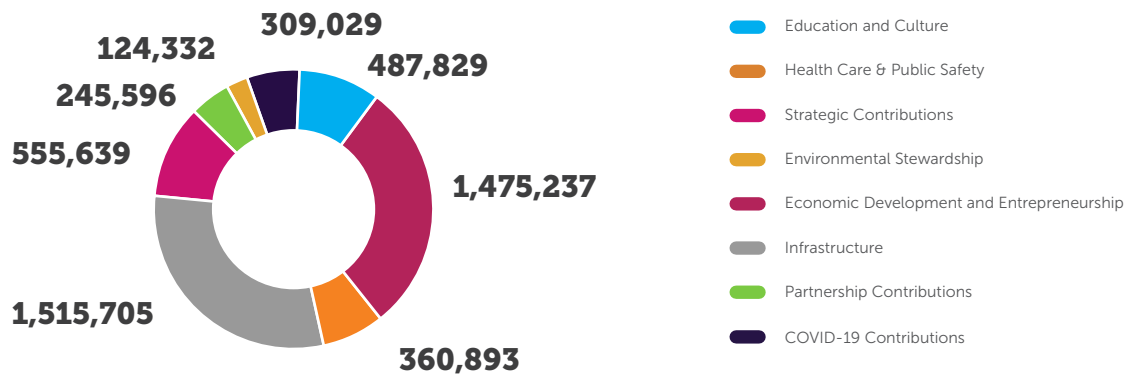
Note: Increase of CO₂ emissions in 2022 due to higher demand of our thermoelectric generation

Scope 2 CO₂ Emissions from Purchased Electricity for Own Use (Tonnes CO₂e)

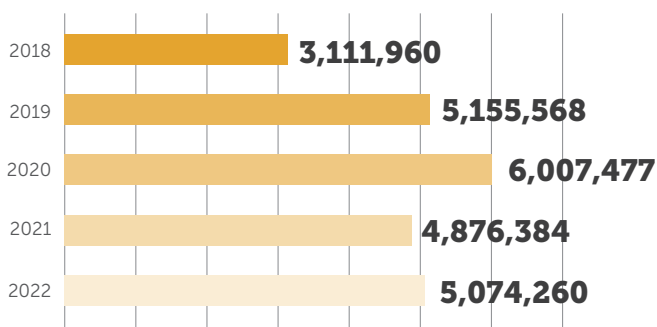


3. Social Responsibility and Community Engagement

2022 Social and Community Investment by Category (US\$)

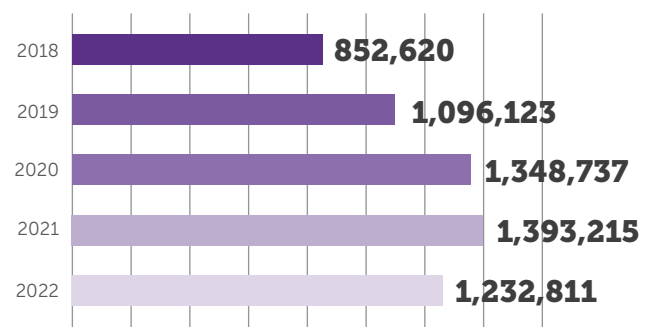


Social and Community Investment
(US\$)



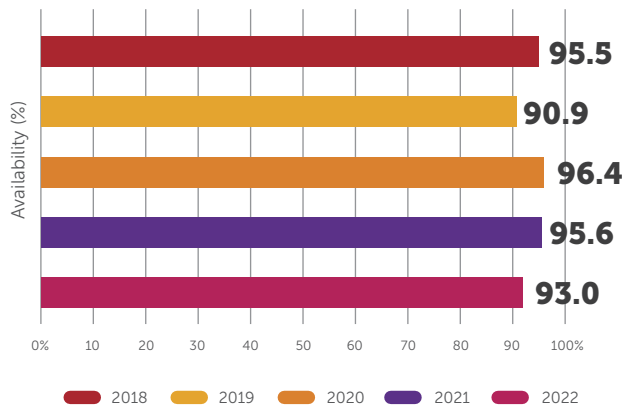
Note: Increase on social investment in 2020 due to support to vulnerable communities during COVID-19 Pandemic

Number of Individuals Benefited
(#)

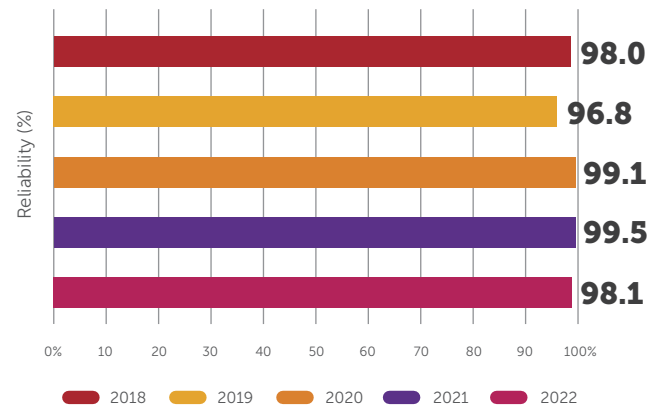


4. Operational Excellence

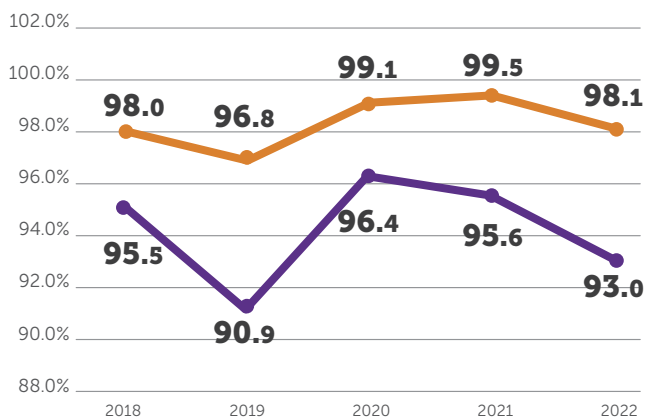
Operational Performance (%)



Operational Performance (%)

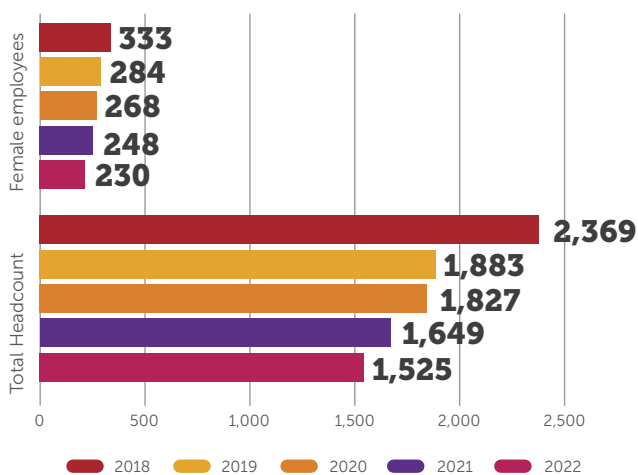


Overall Availability and Reliability

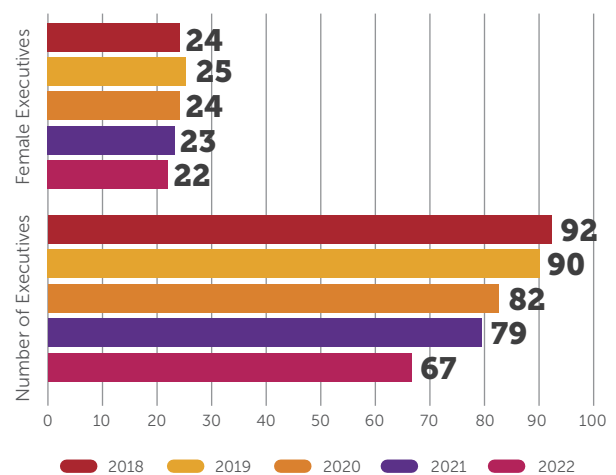


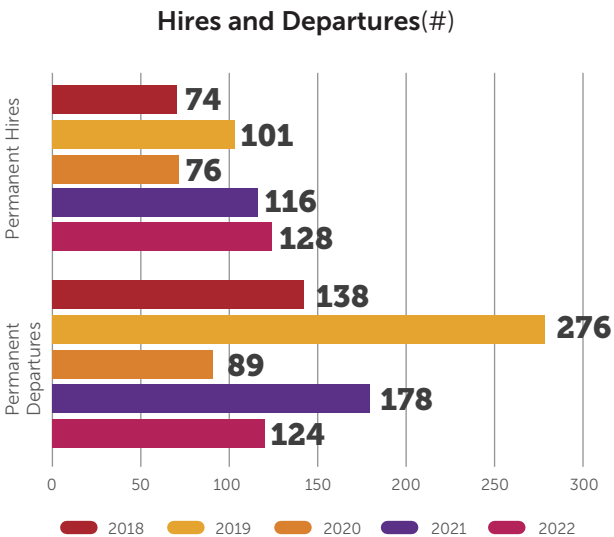
5. Workforce

Workforce (#)

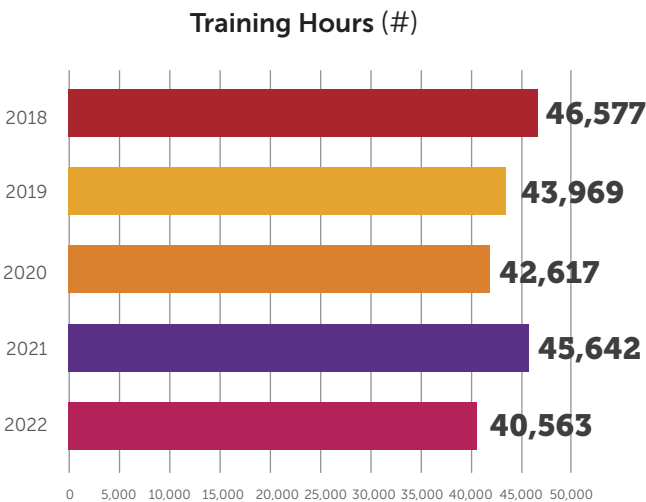


Executives (#)





Note: Increase in permanent departures in 2019 due to staff optimization in our Distribution business Energuate.

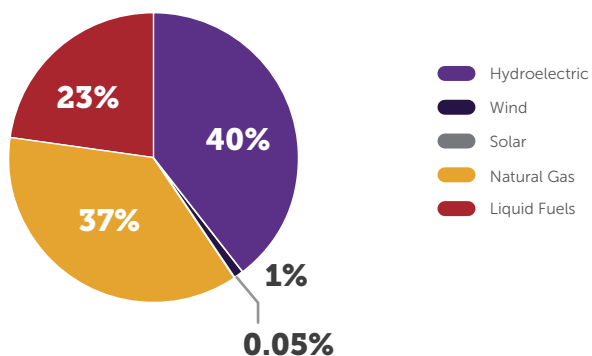


Partners

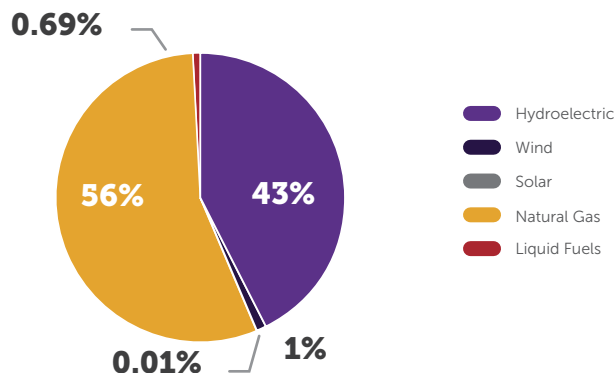
Alto Valle, Planicie Banderita, COBEE, Yungay, Energuate, RECSA, Guatemel, Kallpa, Las Flores, Aguaytia, Samay/Puerto Bravo, Cerro del Aguila, Cañon del Pato, Carhuaquero, Aguaytia Energy Gas Operations.

Note: Agua Clara, sold in June 2022.

2022 Generation Installed Capacity

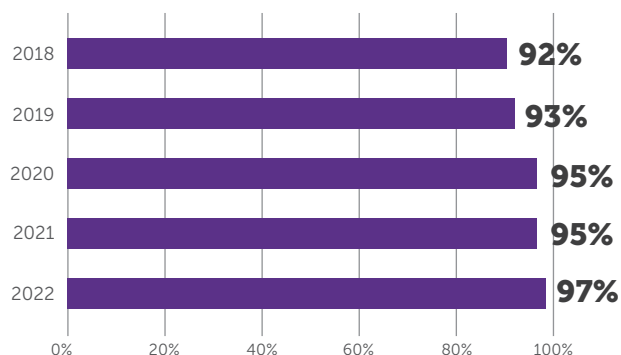


2022 Generation Distribution*

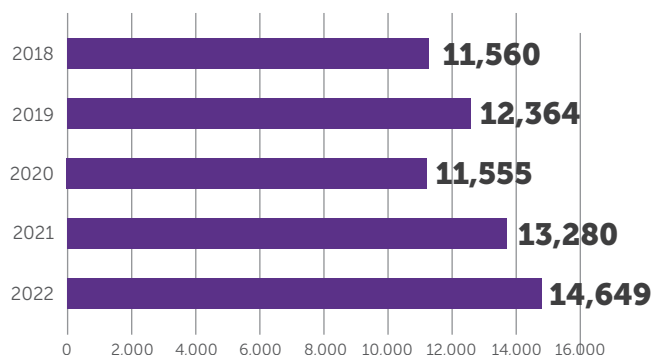


Note: *Natural Gas includes both Combined Cycle CC and Open Cycle OC operations.

Low Carbon Generation



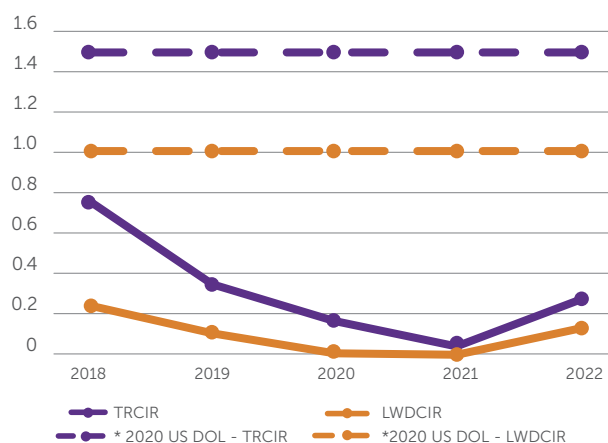
Electricity Generated (GWh)



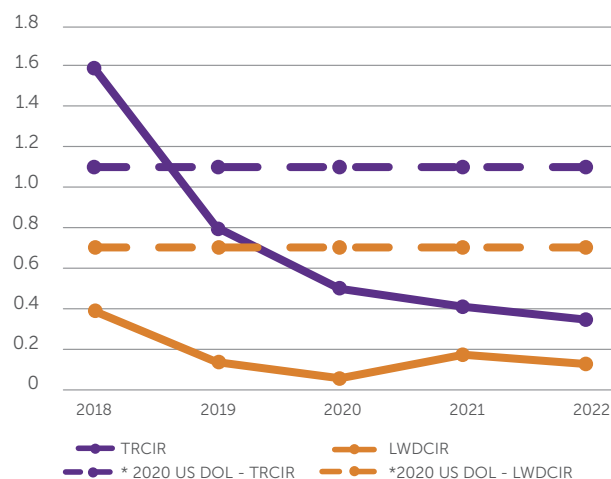
Note: Reduction in generation in 2020 due to lower demand of electricity as a result of COVID-19 pandemic.

1. Safety Performance

**Generation Safety Performance
Employee and Contractors**

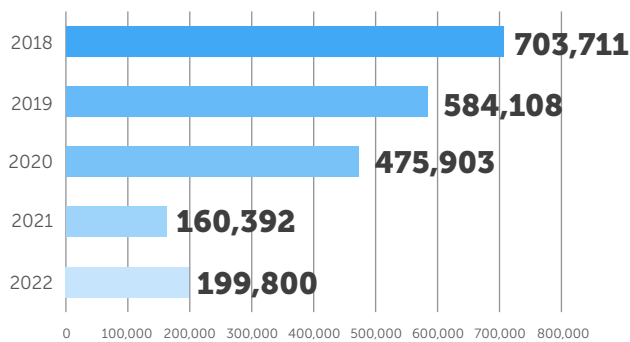


**Distribution Safety Performance
Employee and Contractors**

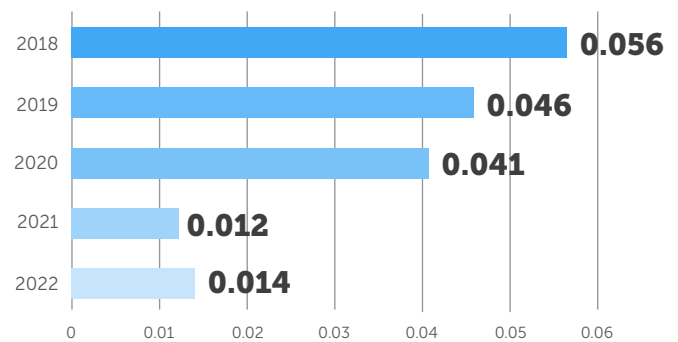


2. Environmental Stewardship

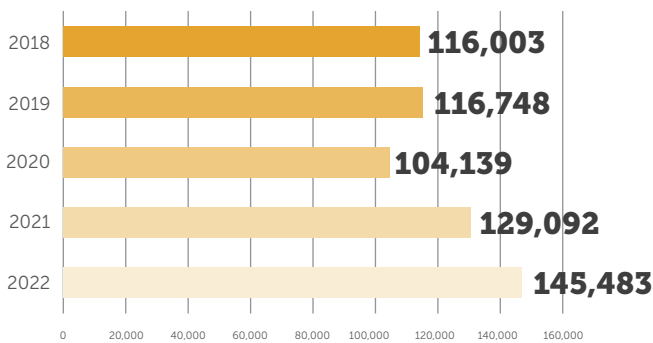
Water Consumption (m³)



Water Intensity (m³/MWh)

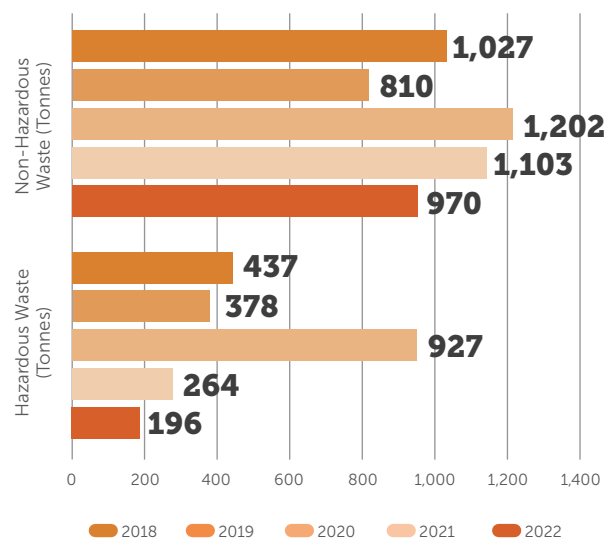


Internal Energy Consumption (MWh)



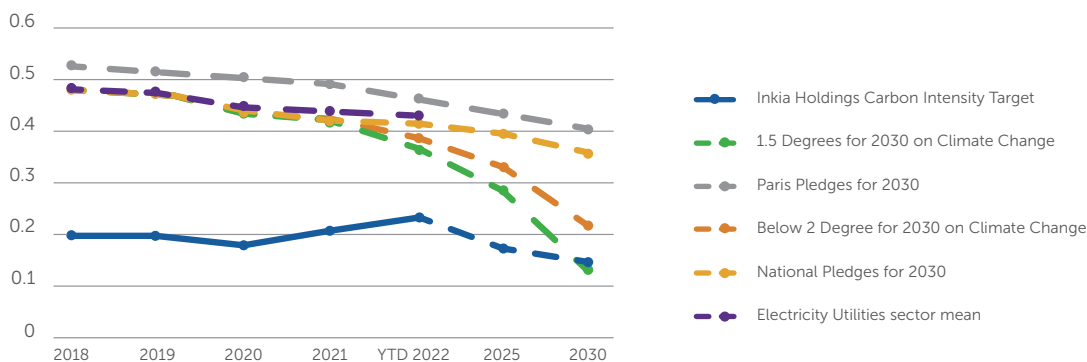
Note: Increase of internal energy consumption in 2022 due to higher demand of our thermoelectric generation, resulting in additional internal energy consumption by auxiliary and other systems.

Industrial Solid Waste (Tonnes)

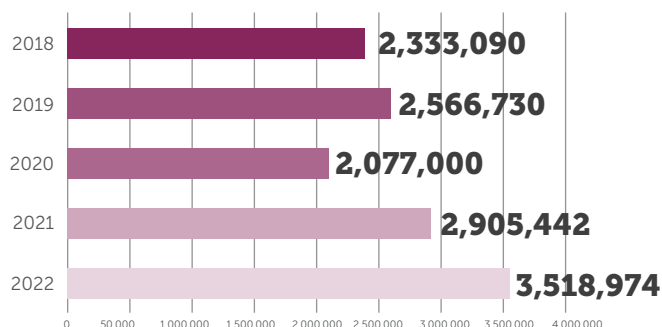


Note: Increase of hazardous waste in 2020 due to clean up of several attempts of theft in our natural gas liquids pipeline resulting in product release.

Carbon Intensity Reduction Pathway
(Tonnes CO₂e/MWh)



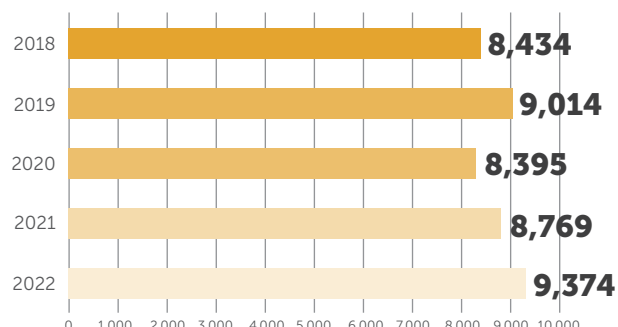
Scope 1 CO₂ Emissions*
(Tonnes CO₂e)



*Note: Scope 1 CO₂ emissions (generation + distribution + gas operations)

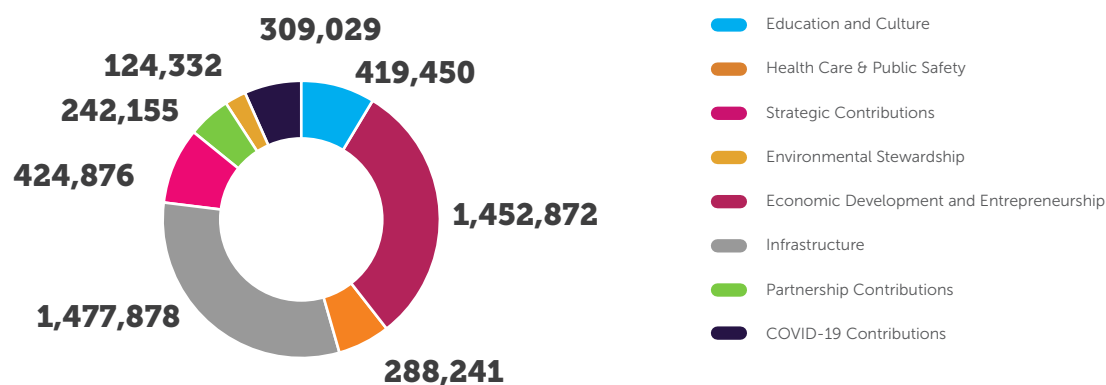
Note: Increase of CO₂ emissions in 2021 due to higher demand of our thermoelectric generation.

Scope 2 CO₂ Emissions from Purchased Electricity for Own Use (Tonnes CO₂e)

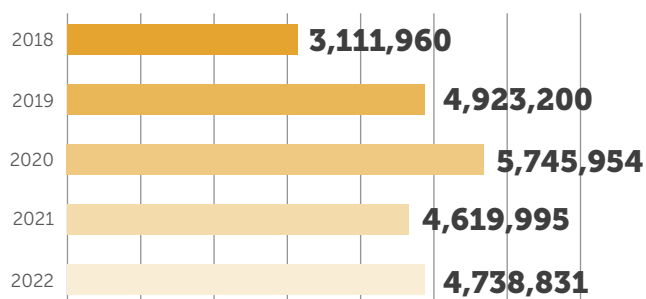


3. Social Responsibility and Community Engagement

2022 Social and Community Investment by Category (US\$)

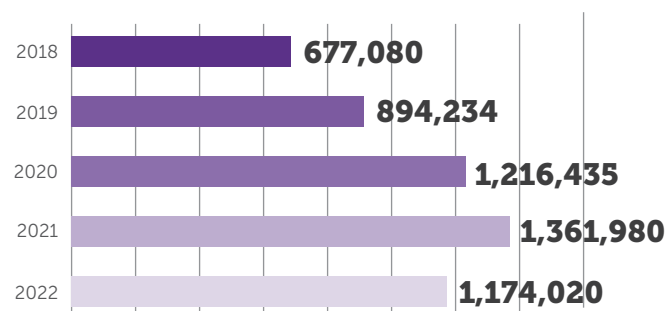


Social and Community Investment (US\$)



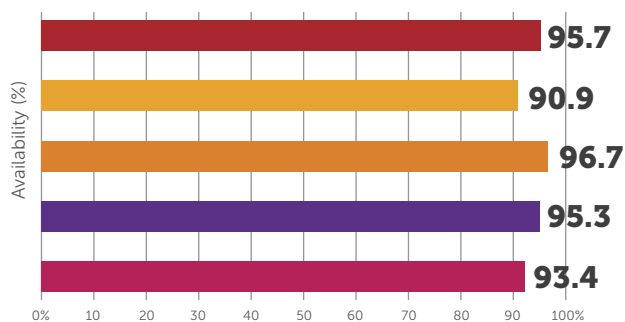
Note: Increase on social investment in 2020 due to support to vulnerable communities during COVID-19 Pandemic

Number of Individuals Benefited (#)



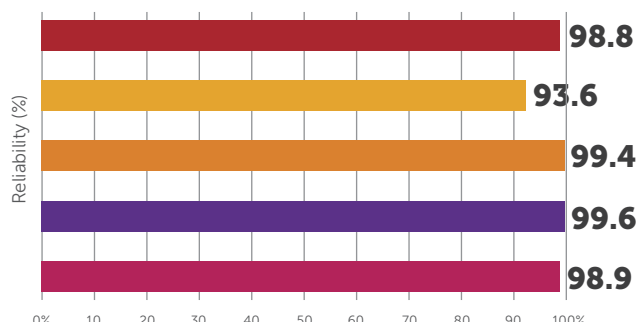
4. Operational Excellence

Operational Performance (%)



2018 2019 2020 2021 2022

Note: Lower 2019 results due to high level of planned maintenance.

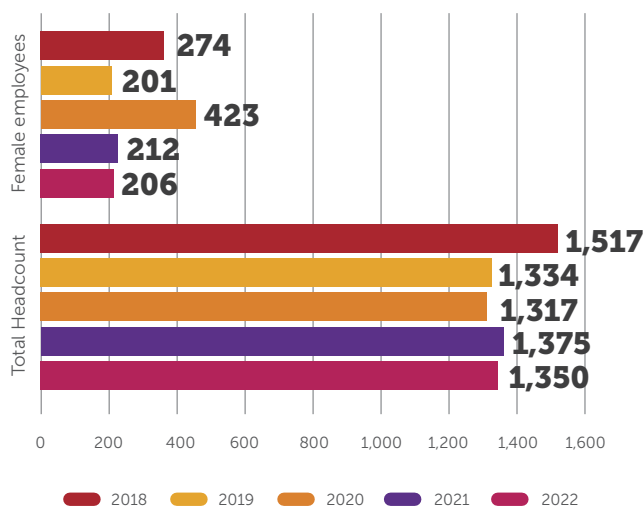


2018 2019 2020 2021 2022

Note: Lower 2019 results due to high level of planned maintenance.

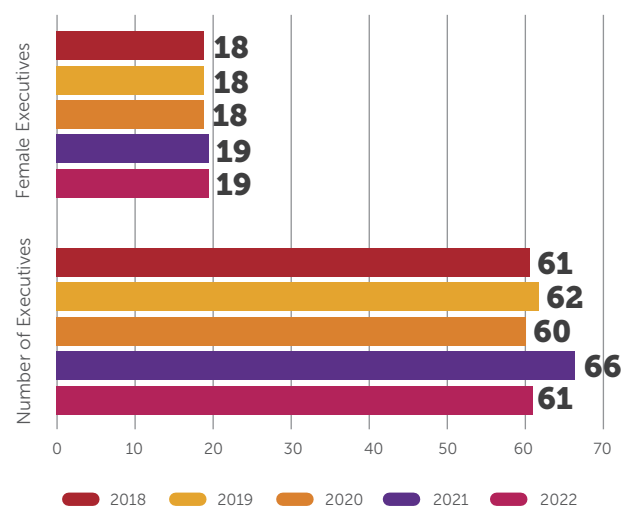
5. Workforce

Workforce (#)



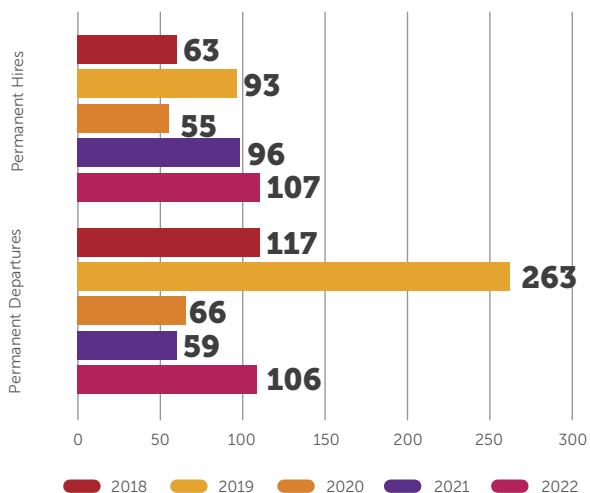
2018 2019 2020 2021 2022

Executives (#)



2018 2019 2020 2021 2022

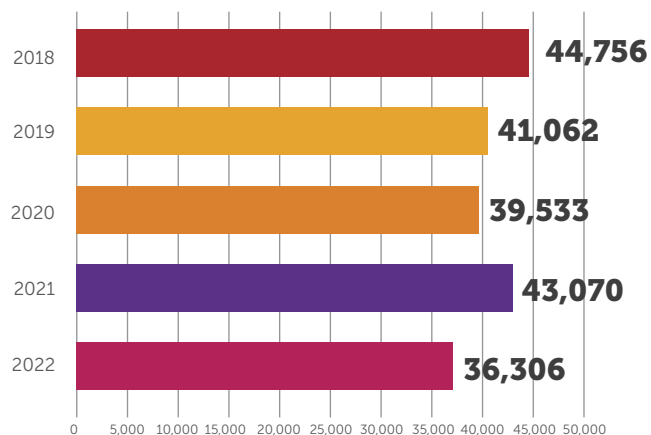
Hires and Departures(#)



2018 2019 2020 2021 2022

Note: Increase in permanent departures in 2019 due to staff optimization in our Distribution business.

Training Hours (#)

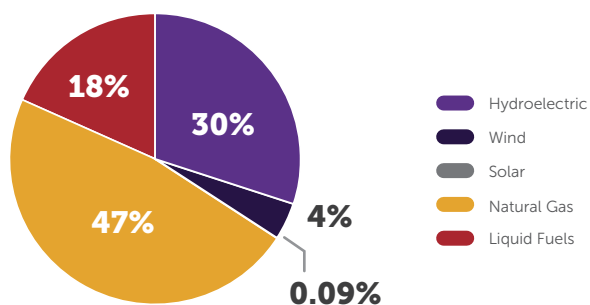


Inkia (INKENE)

Nautilus Inkia Holdings SCS (Kallpa, Las Flores, Cerro del Aguila), Nautilus Distribution Holdings LLC (Recca, Guatemala, Energuate, Cobee), Nautilus Isthmus Holdings LLC (Cardones, Colmito, Amayo, Tipitapa, Corinto).

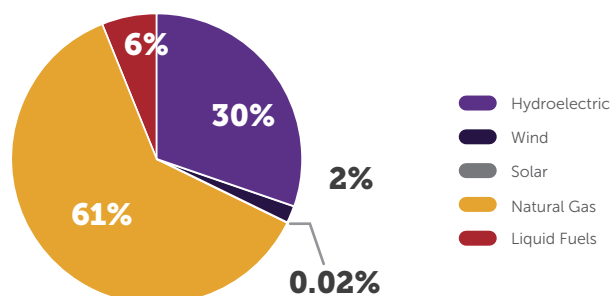
Note: Agua Clara, sold in June 2022.

2022 Generation Installed Capacity*



*Note: Puerto Bravo (Samay) was part of Inkia Bond until April 2021

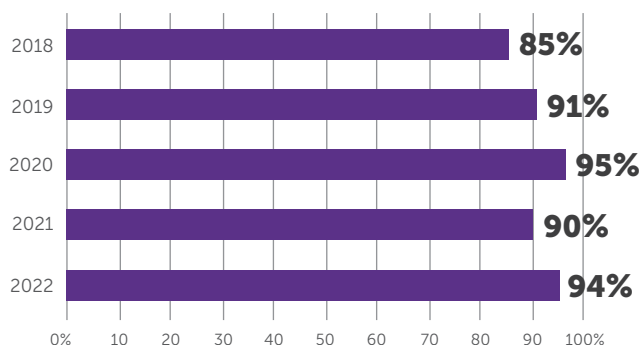
2022 Generation Distribution*



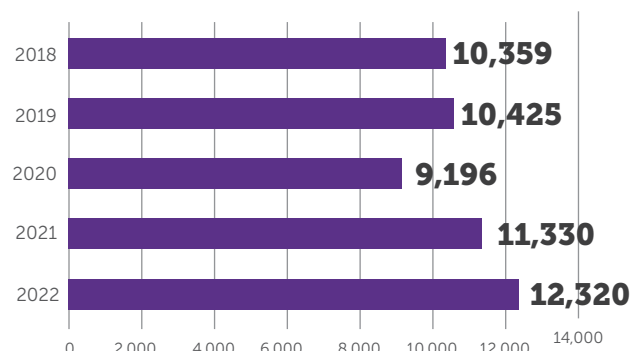
*Note: Natural Gas includes both Combined Cycle CC and Open Cycle OC operations.

*Note: Puerto Bravo (Samay) was part of Inkia Bond until April 2021

Low Carbon Generation



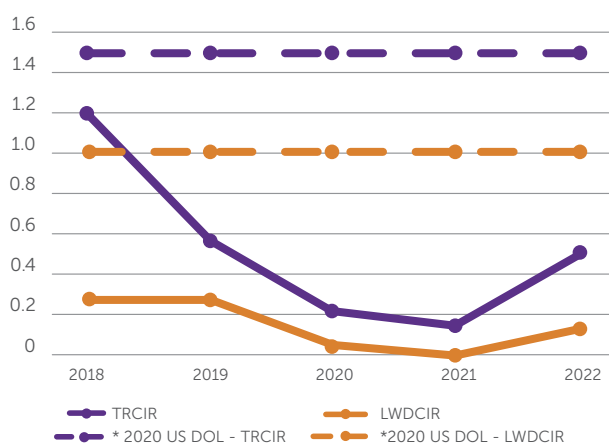
Electricity Generated (GWh)



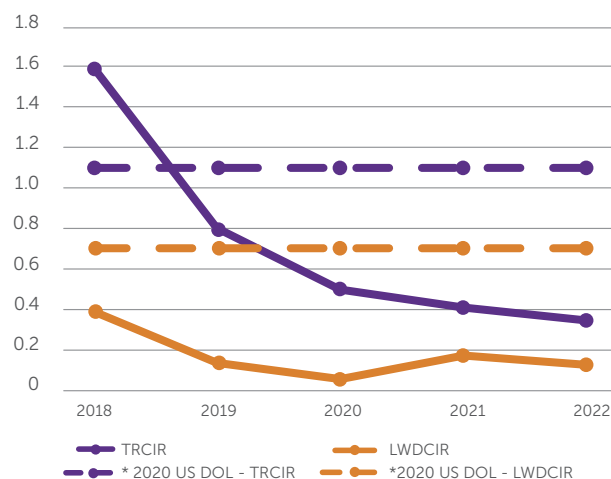
Note: Reduction in generation in 2020 due to lower demand of electricity as a result of COVID-19 pandemic.

1. Safety Performance

**Generation Safety Performance
Employee and Contractors**

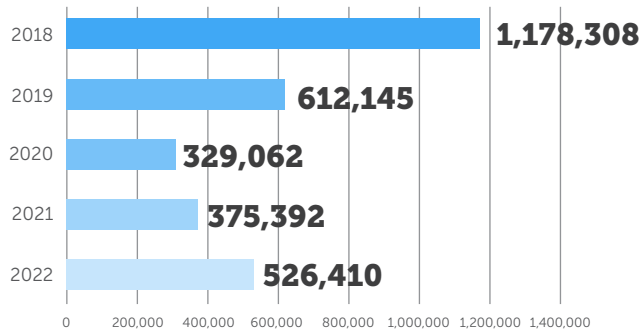


**Distribution Safety Performance
Employee and Contractors**

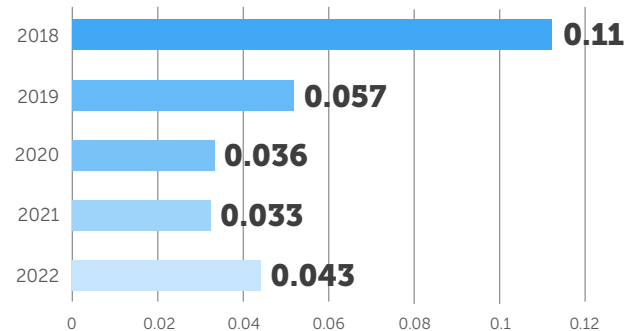


2. Environmental Stewardship

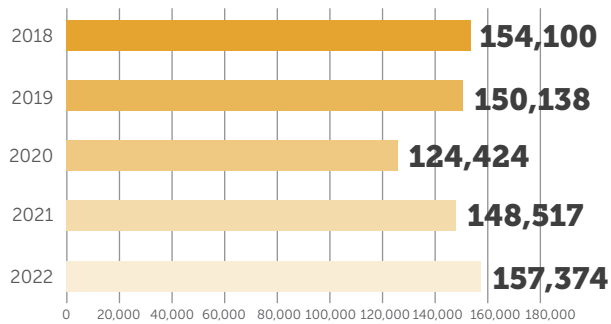
Water Consumption (m³)



Water Intensity (m³/MWh)

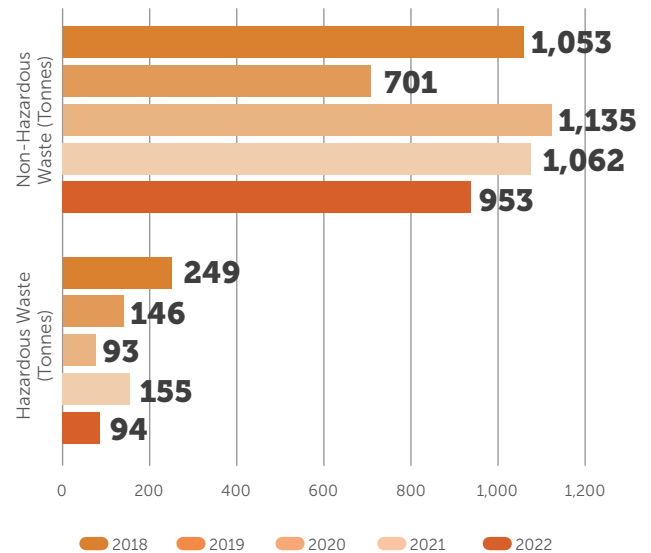


Internal Energy Consumption (MWh)

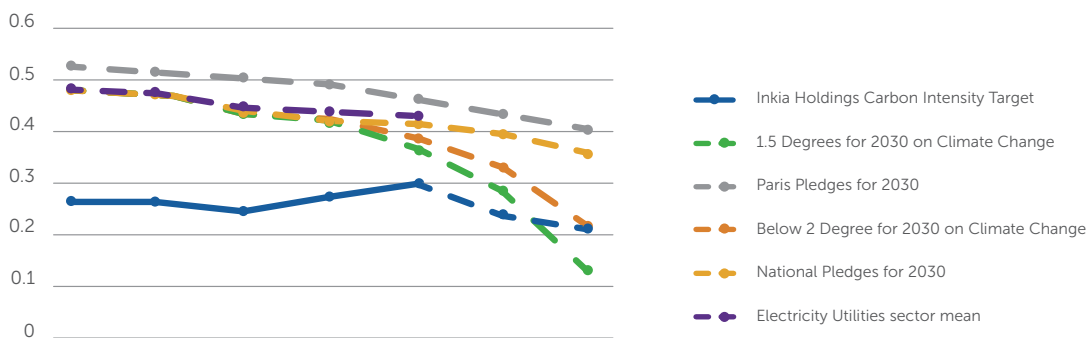


Note: Increase of internal energy consumption in 2022 due to higher demand of our thermoelectric generation, resulting in additional internal energy consumption by auxiliary and other systems.

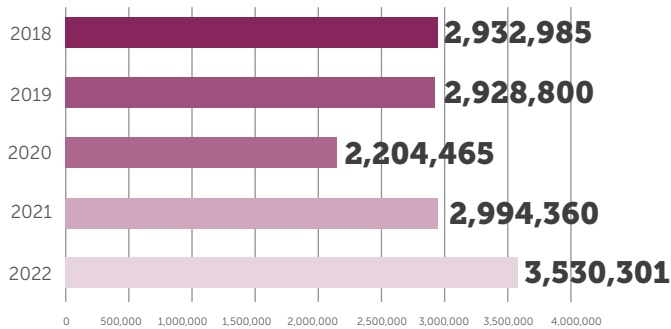
Industrial Solid Waste (Tonnes)



Carbon Intensity Reduction Pathway
(Tonnes CO₂e/MWh)



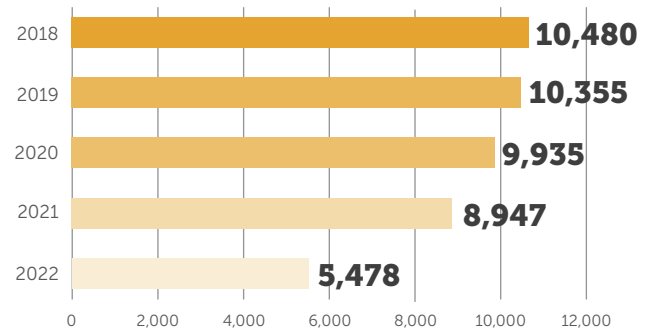
Scope 1 CO₂ Emissions*
(Tonnes CO₂e)



*Note: Scope 1 CO₂ emissions (generation + distribution)

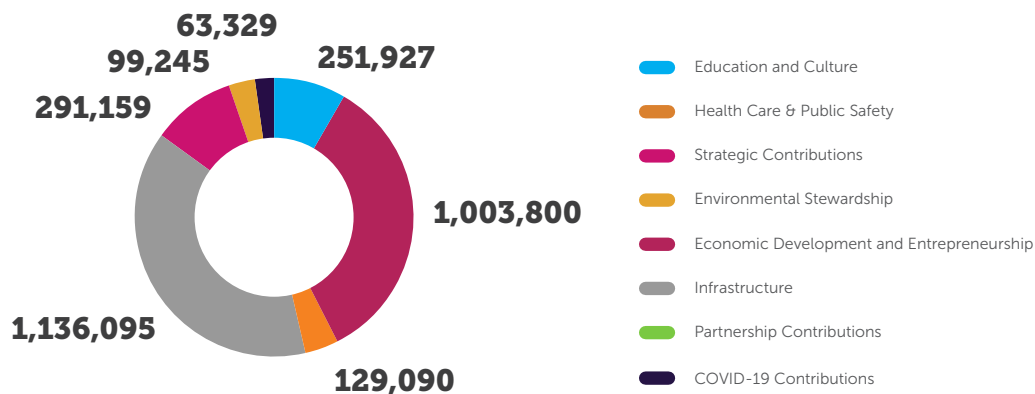
Note: Increase of CO₂ emissions in 2021 due to higher demand of our thermoelectric generation.

Scope 2 CO₂ Emissions from Purchased Electricity for Own Use (Tonnes CO₂e)

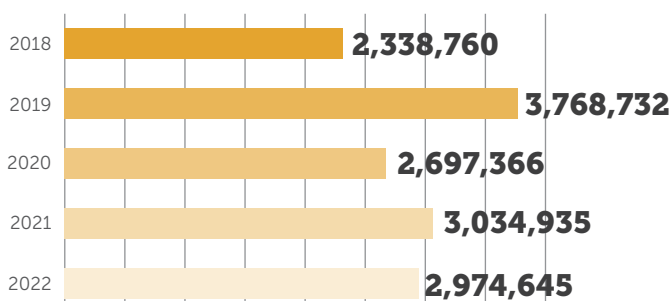


3. Social Responsibility and Community Engagement

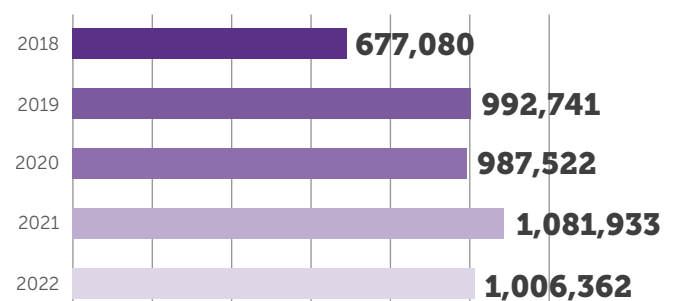
2022 Social and Community Investment by Category (US\$)



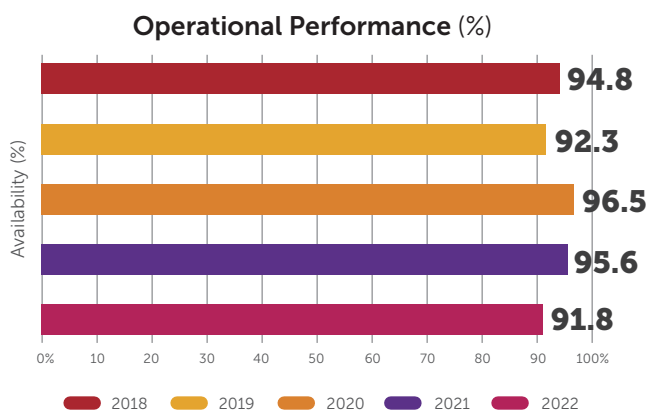
Social and Community Investment (US\$)



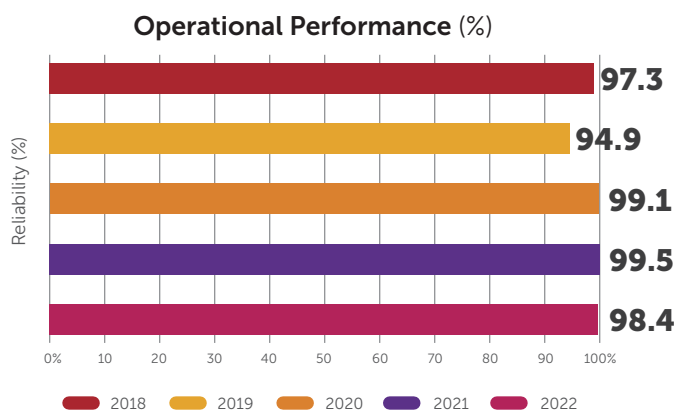
Number of Individuals Benefited (#)



4. Operational Excellence

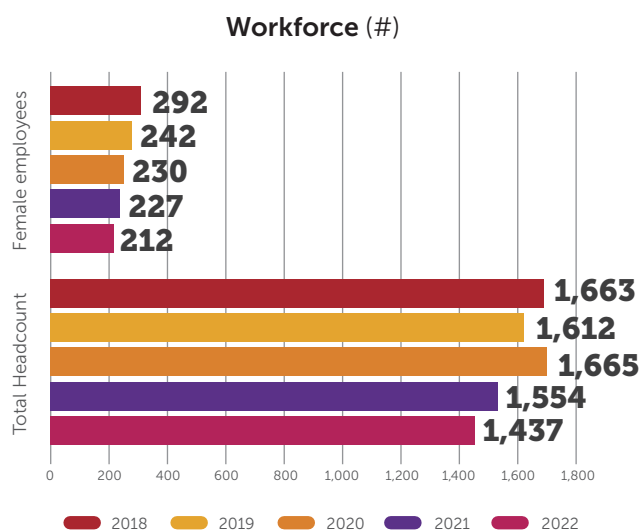


Note: Lower 2019 results due to high level of planned maintenance.

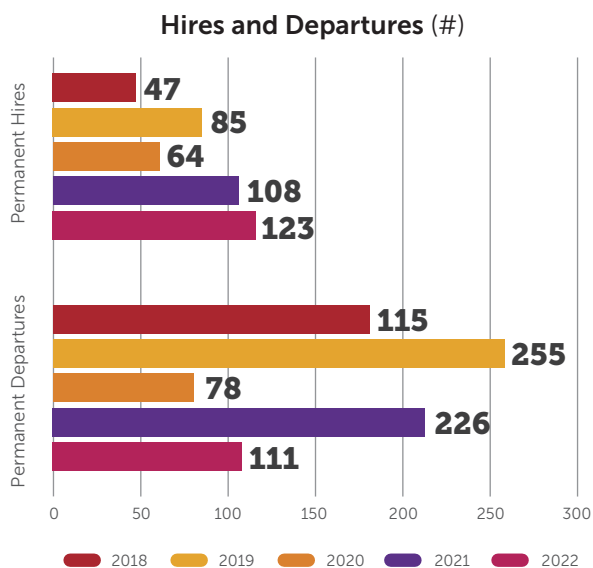
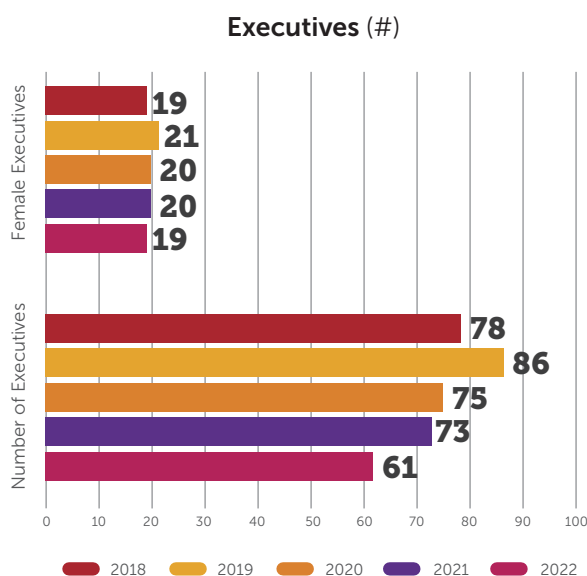


Note: Lower 2019 results due to high level of planned maintenance.

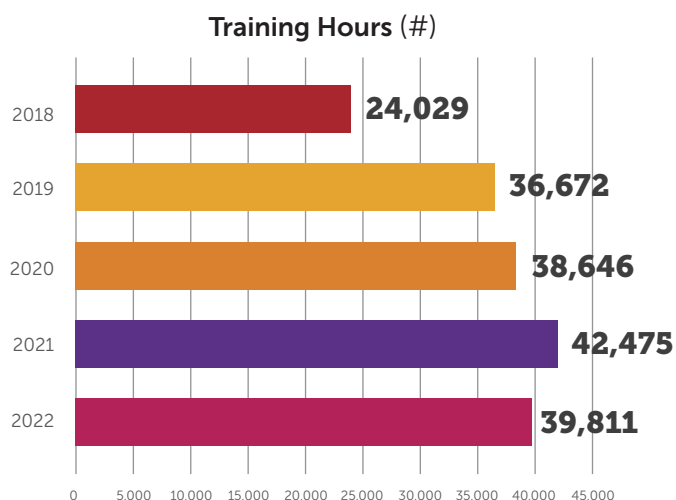
5. Workforce



Note: Workforce presents a reduction trend compared with previous years due to integration synergies and divestments in the generation business.



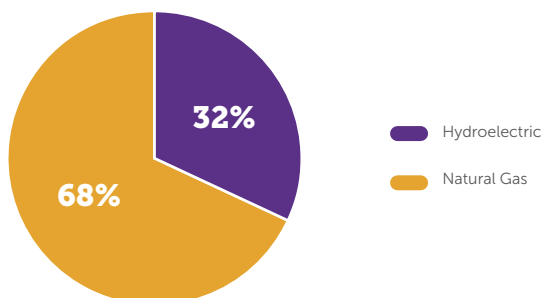
Note: Increase in permanent departures in 2019 due to staff optimization in our Distribution business and in 2021 due to integration synergies and divestments in the generation business.



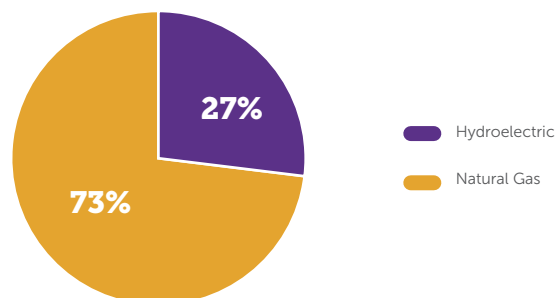
Kallpa

Kallpa Generación S.A. (Kallpa, Las Flores, Cerro del Aguila)

**Generation Portfolio
(Installed Capacity)***

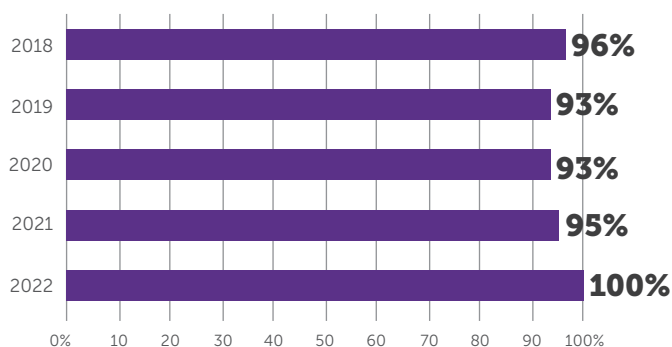


Generation Distribution*

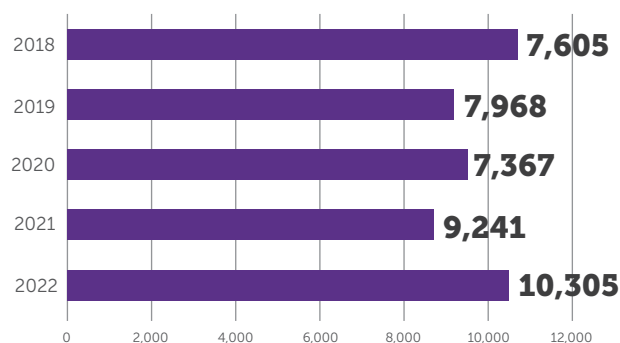


*Note: Natural Gas includes both Combined Cycle CC and Open Cycle OC operations.

Low Carbon Generation



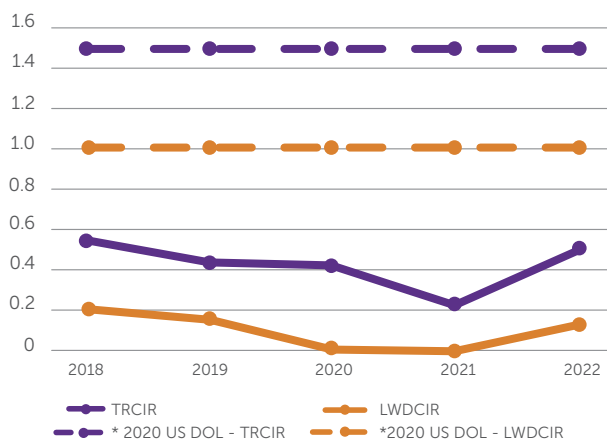
Electricity Generated (GWh)



Note: Reduction in generation in 2020 due to lower demand of electricity as a result of COVID-19 pandemic.

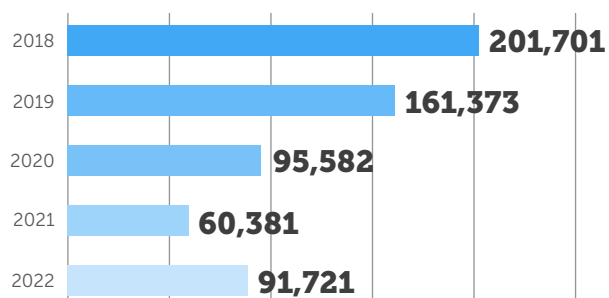
1. Safety Performance

**Generation Safety Performance
Employee and Contractors**

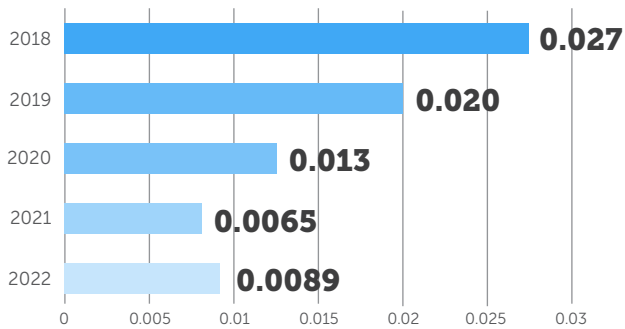
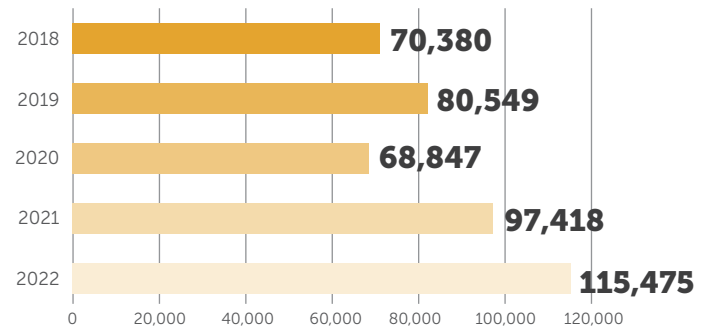


2. Environmental Stewardship

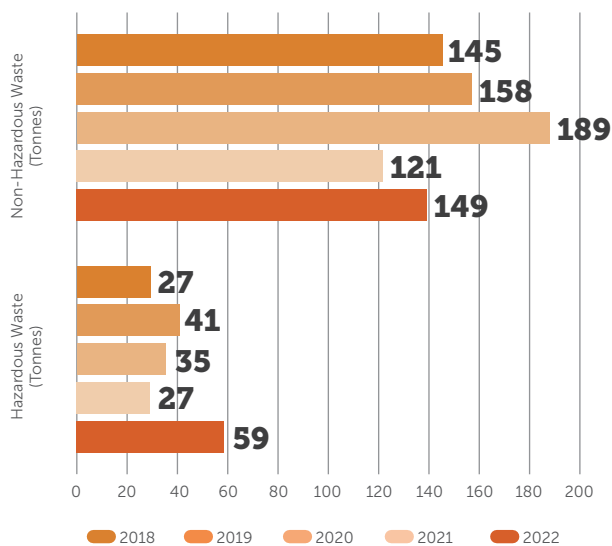
Water Consumption (m³)



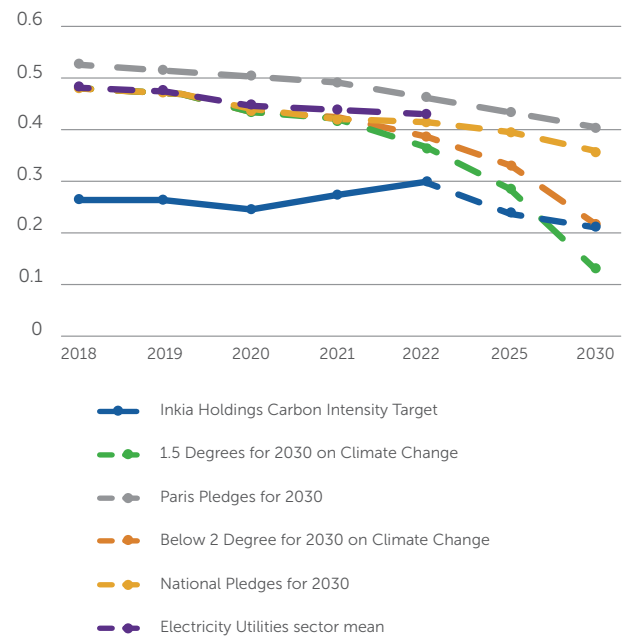
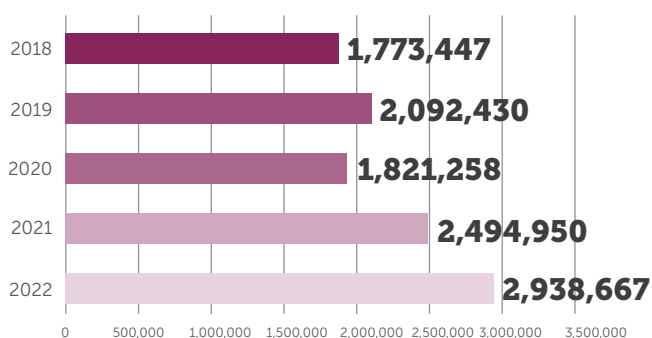
Note: Increase of water consumption in 2022 due to higher demand of our thermoelectric generation, resulting in additional water consumption.

Water Intensity (m³/MWh)**Internal Energy Consumption (MWh)**

Note: Increase of internal energy consumption in 2022 due to higher demand of our thermoelectric generation, resulting in additional internal energy consumption by auxiliary and other systems.

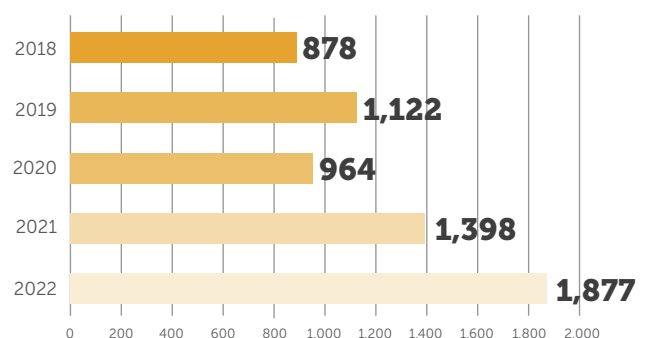
Industrial Solid Waste (Tonnes)

Note: Increase on hazardous wastes due to maintenance activities at Kallpa and Cerro del Aguila.

Carbon Intensity Reduction Pathway (Tonnes CO₂e/MWh)**Scope 1 CO₂ Emissions (Tonnes CO₂e)**

***Note:** Scope 1 CO₂ emissions (generation + distribution).

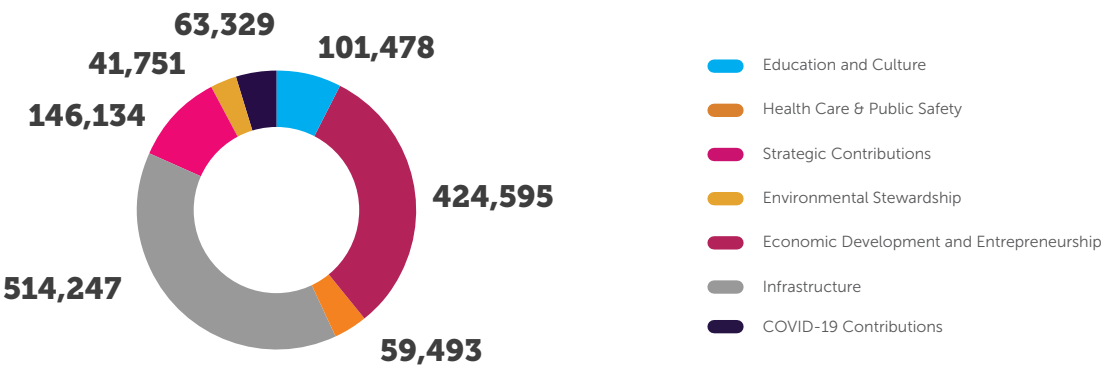
Note: Increase of CO₂ emissions in 2022 due to higher demand of our thermoelectric generation.

Scope 2 CO₂ Emissions from Purchased Electricity for Own Use (Tonnes CO₂e)

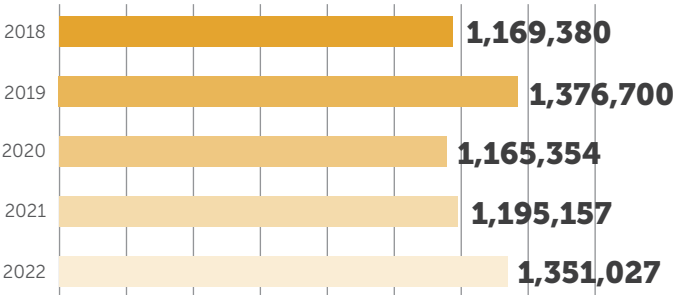
Note: Increase in Scope 2 CO₂e additional consumption from Las Flores Combined Cycle auxiliary systems.

3. Social Responsibility and Community Engagement

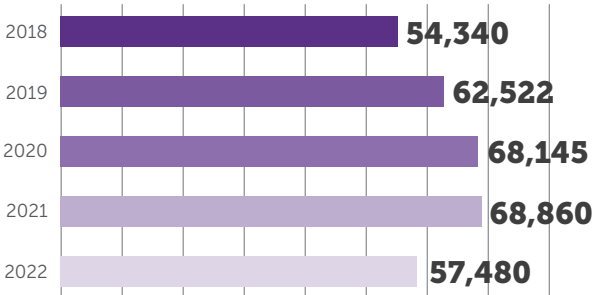
Social Investment by Category (US\$)



Social Investment (US\$)

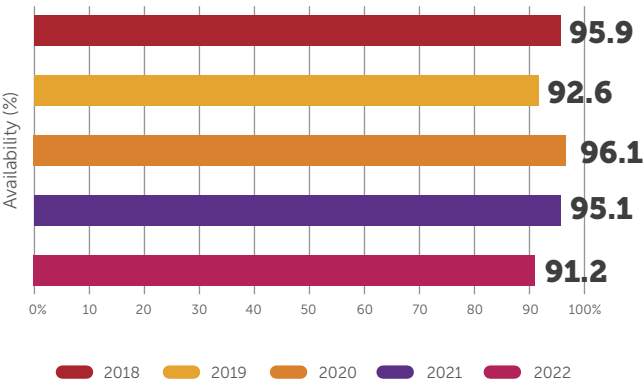


Number of Individuals Benefited (#)

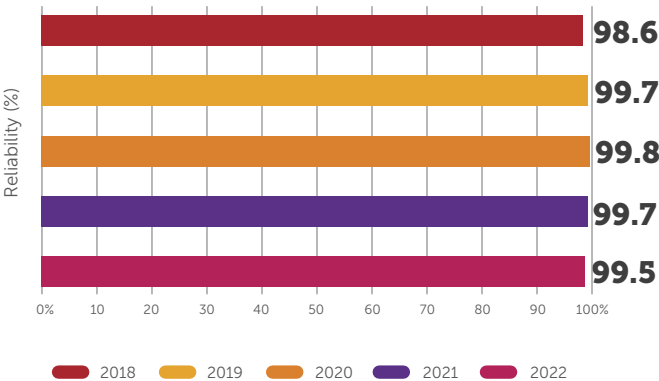


4. Operational Excellence

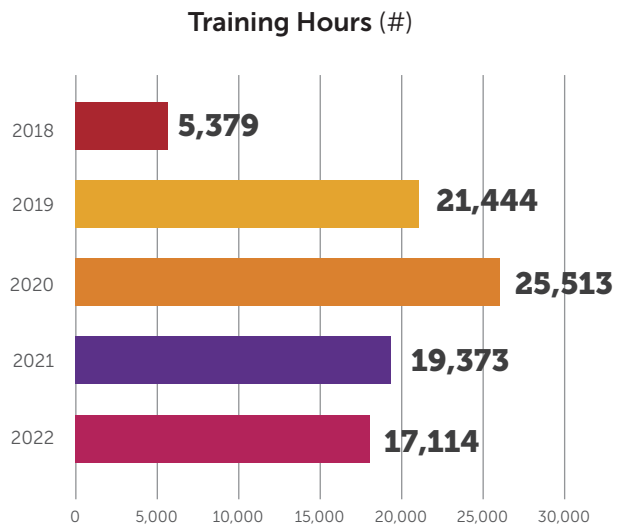
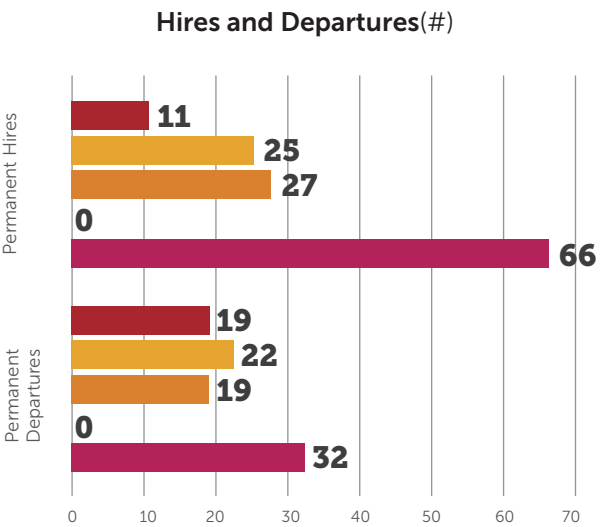
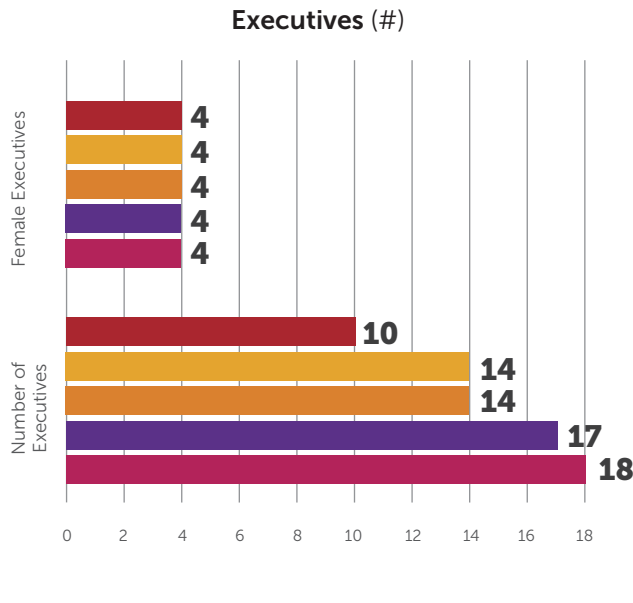
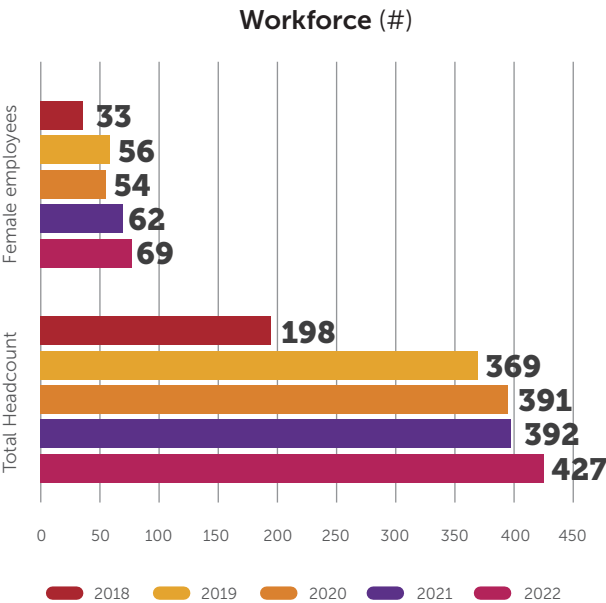
Operational Performance (%)



Operational Performance (%)



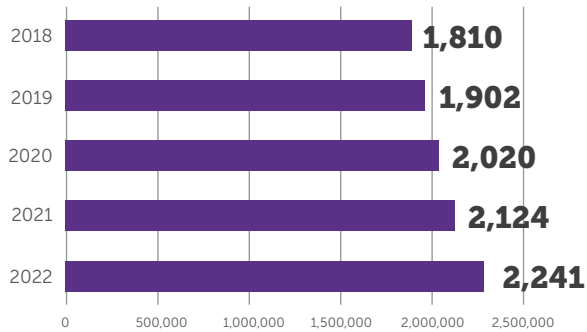
5. Workforce



ENERGUATE (EGUATE)

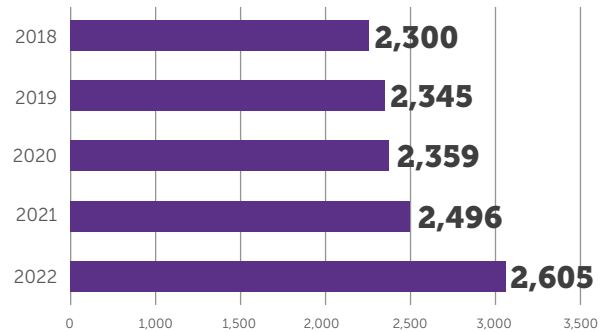
Energuate Trust (Deorsa, Deocsa)

Number of Individual Customers (Thousands)



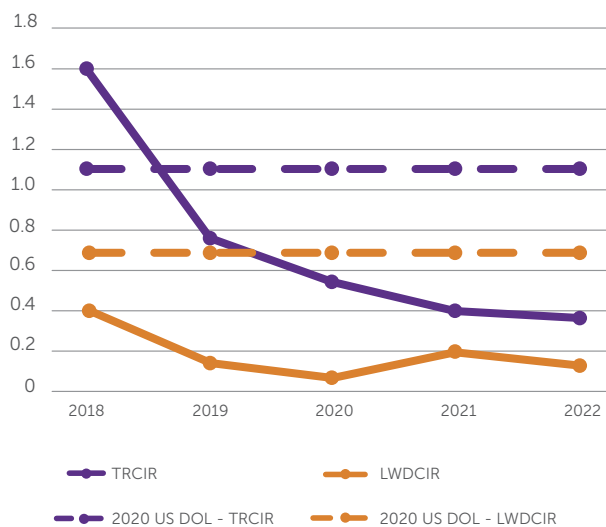
Note: These figures refer to the number of billed customers.

Energy Sales (GWh)



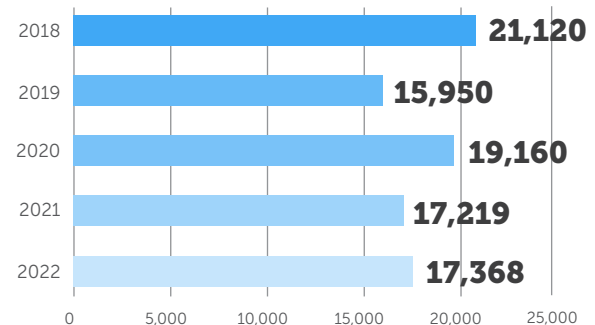
1. Safety Performance

**Distribution Safety Performance
Employee and Contractors Incidents**

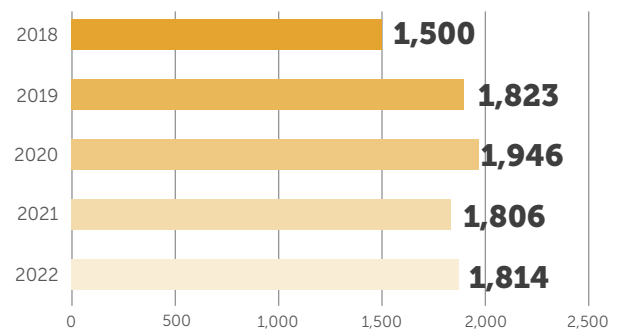


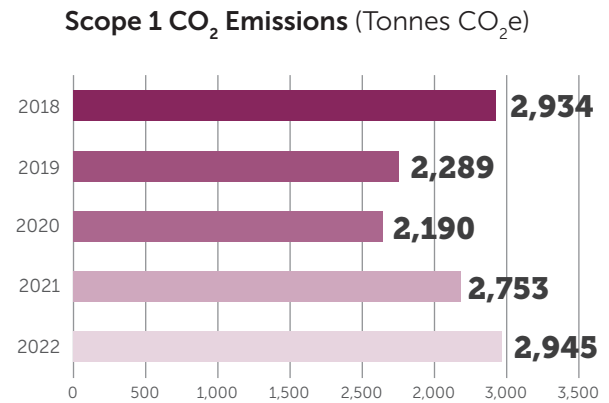
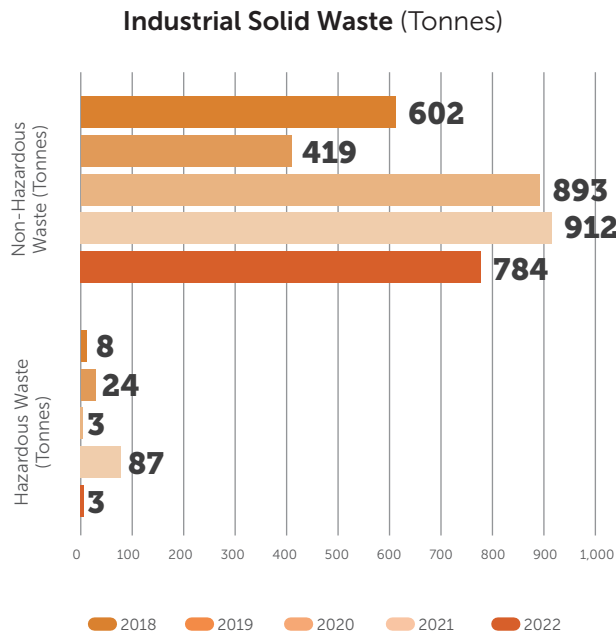
2. Environmental Stewardship

Water Consumption (m³)

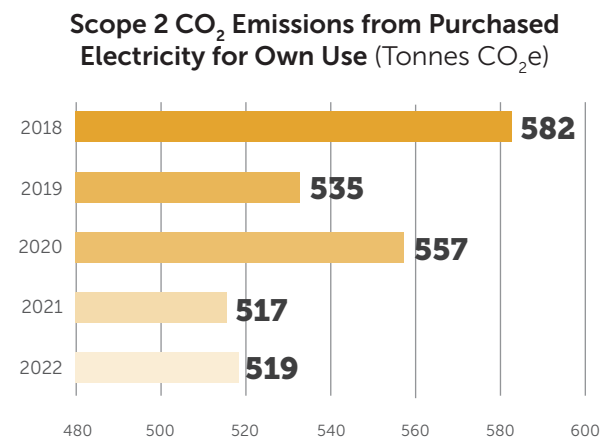


Internal Energy Consumption (MWh)

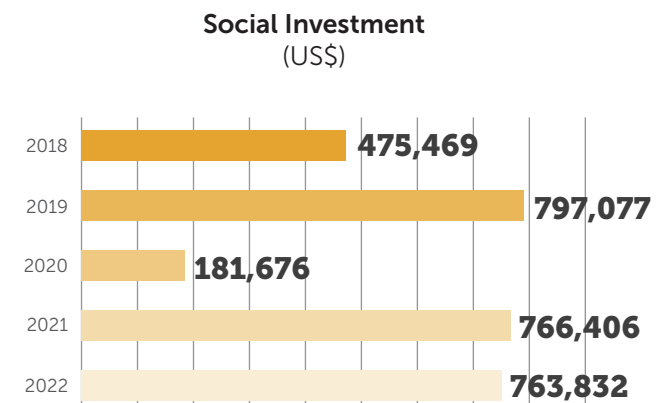
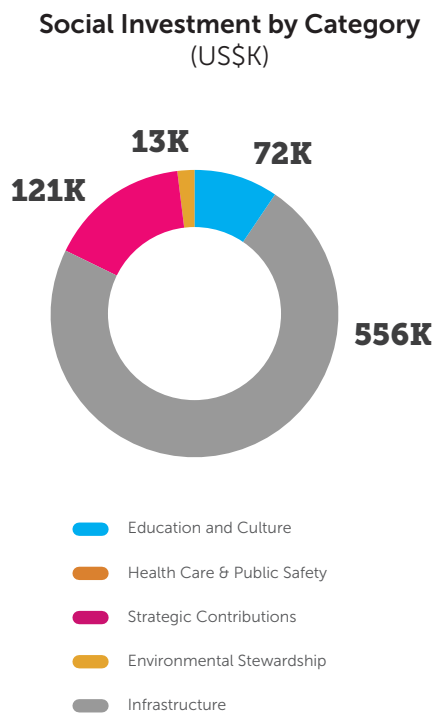




Note: Increased in CO₂ emissions in 2021 and 2022 due to additional displacement of company vehicles to support rural electrification program and respond to emergencies in the distribution grid due to extreme weather events.

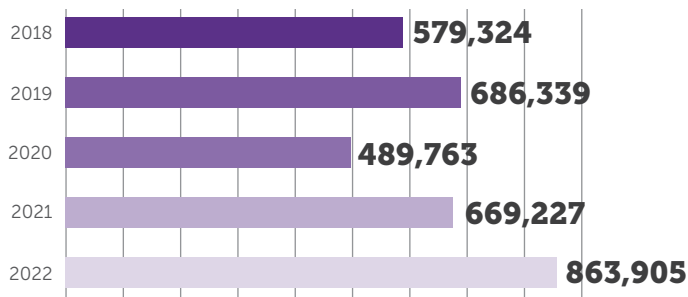


3. Social Responsibility and Community Engagement



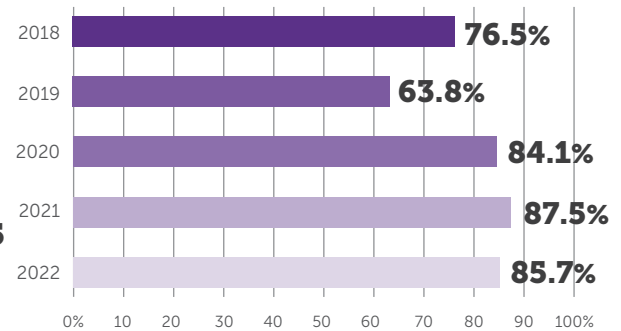
Note: Reduced social investment in 2020 due to COVID-19 restrictions.

Number of Individuals Benefited (#)



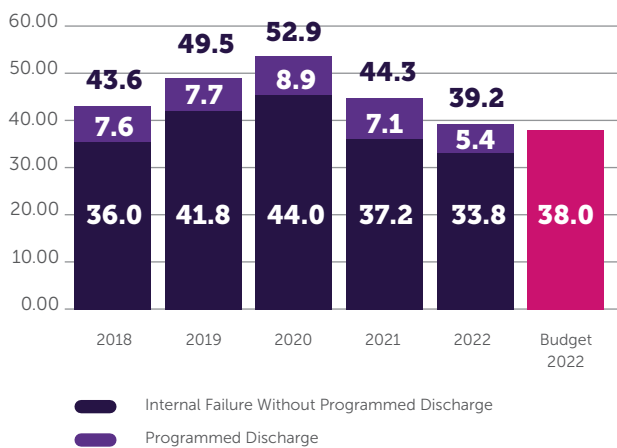
4. Operational Excellence

Customer Quality Survey (CNEE)

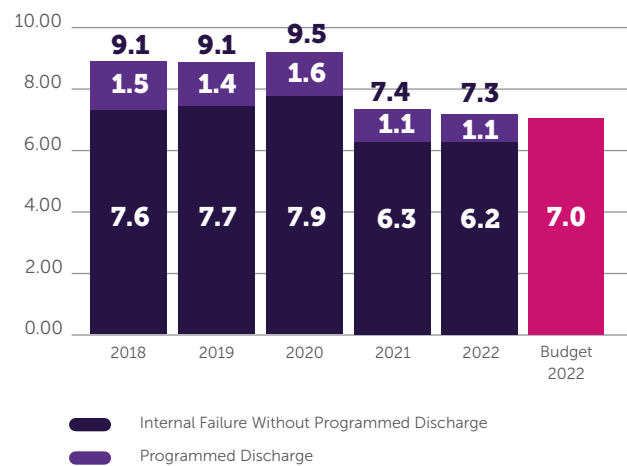


Note: DEORSA and DEOCSA rated in third and fourth place among 19 distribution companies in the 2022 CNEE customer quality survey.

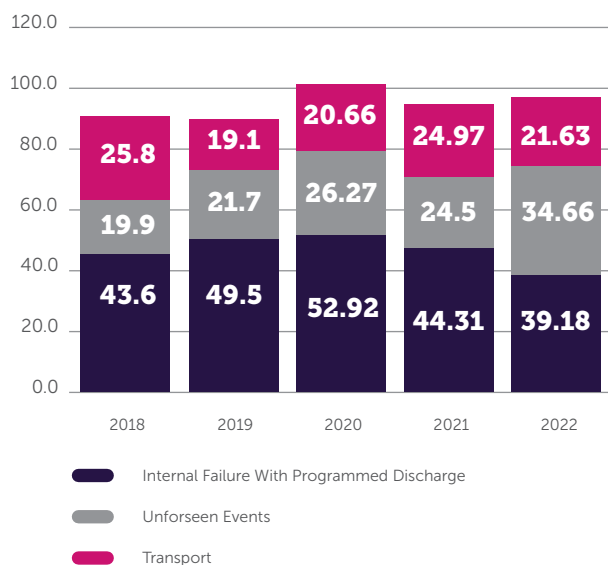
TTIK Internal (Hrs)



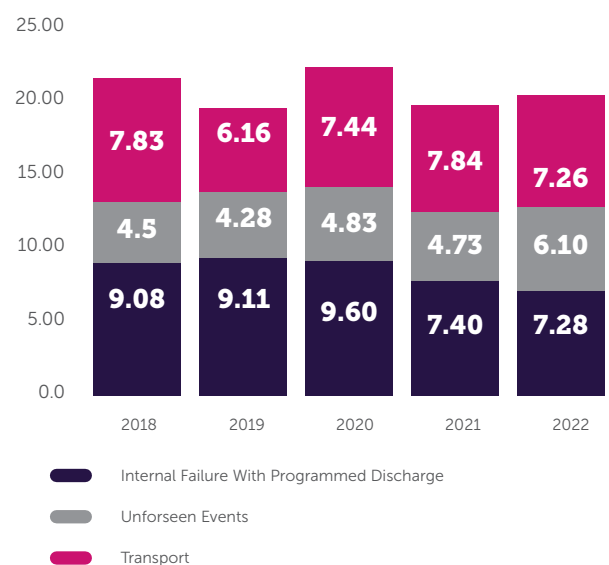
FMIK Internal (Times)



TTIK Customer Perception (Hrs)

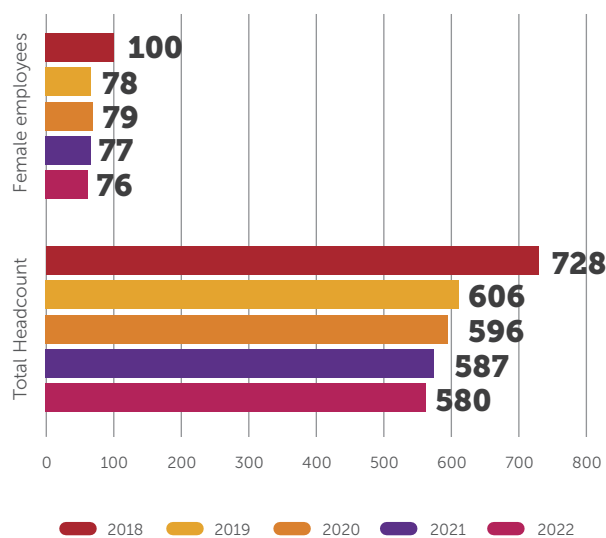


FMIK Customer Perception (Times)

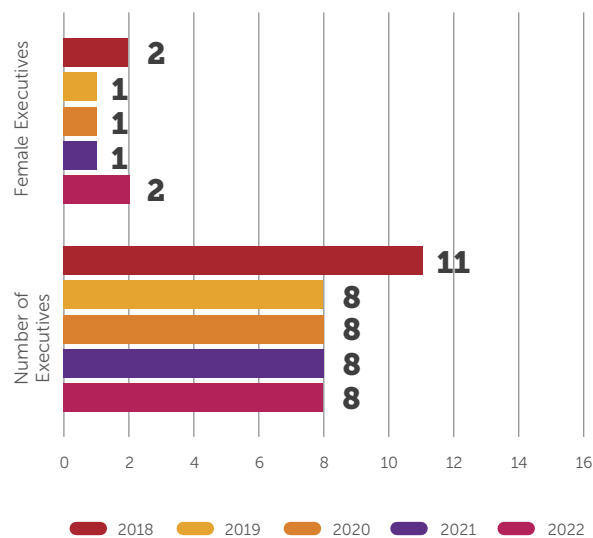


5. Workforce

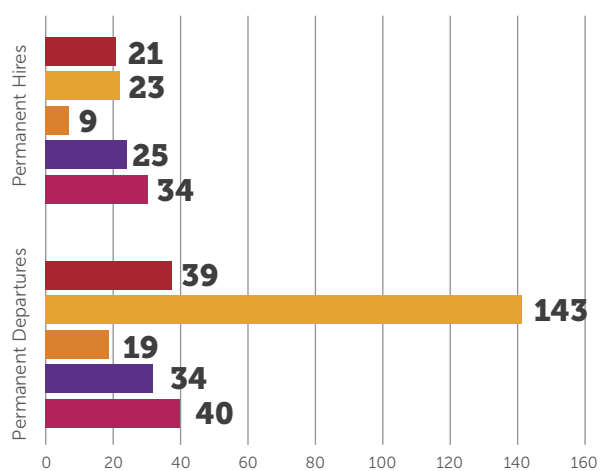
Workforce (#)



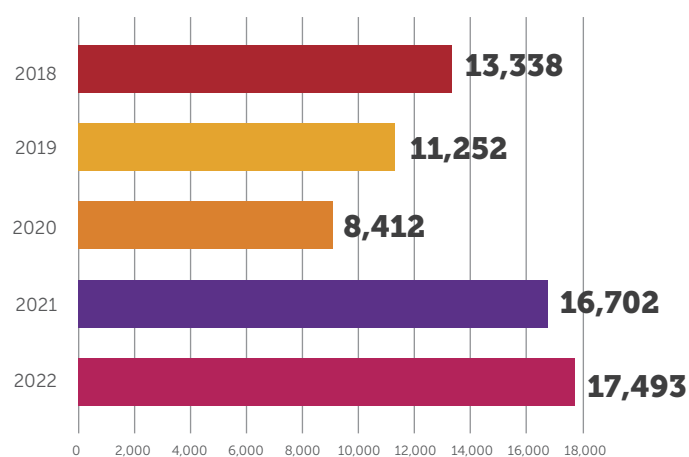
Executives (#)



Hires and Departures(#)



Training Hours (#)

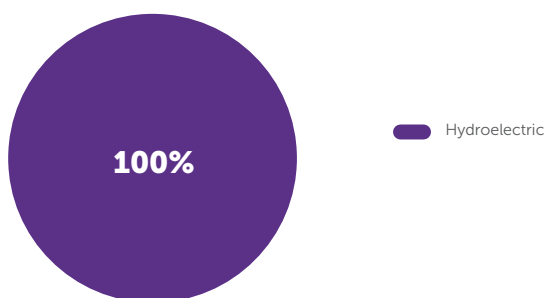


Note: Increase in permanent departures in 2019 due to staff optimization.

Orazul Peru (ORSAPE)

Orazul Energy Peru S.A. (Cañon del Pato, Carhuaquero)

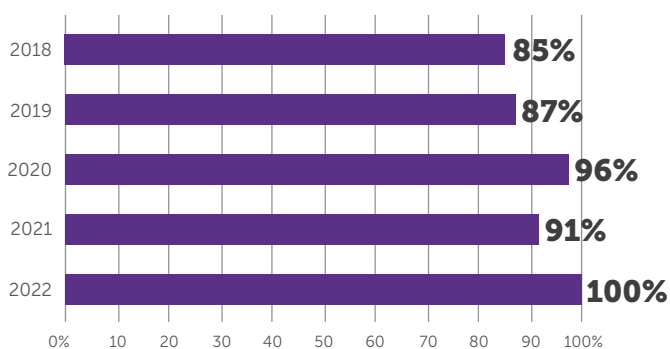
Generation Portfolio
(Installed Capacity)



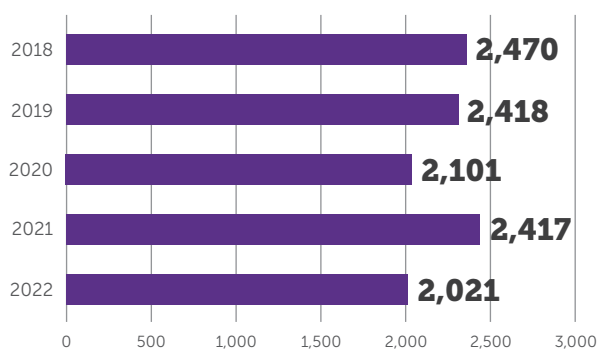
Generation Distribution



Low Carbon Generation



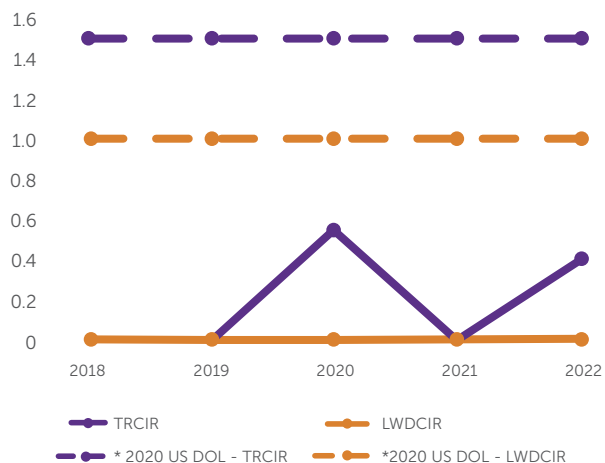
Electricity Generated (GWh)



Note: Reduction of electricity generated in 2022 due to separation of Aguaytia (Termoselva) from the portfolio.

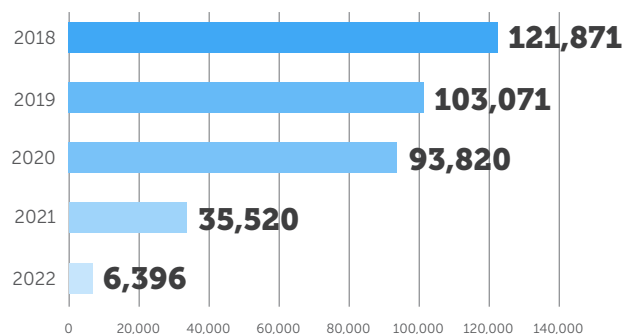
1. Safety Performance

Distribution Safety Performance
Employee and Contractors

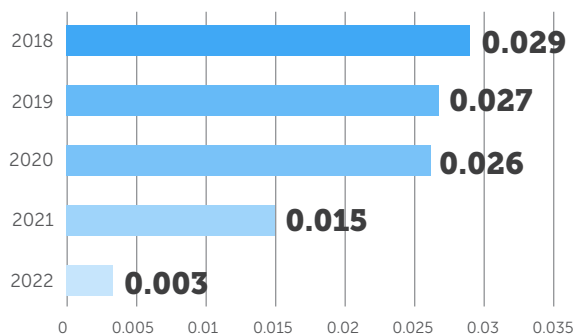
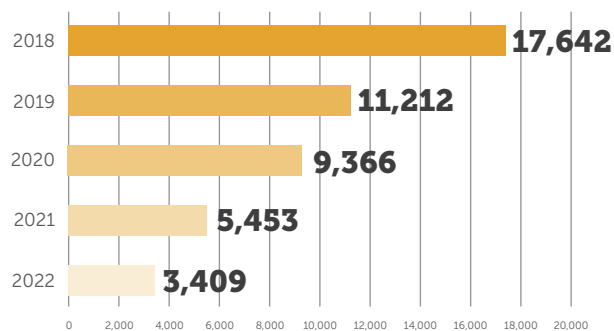
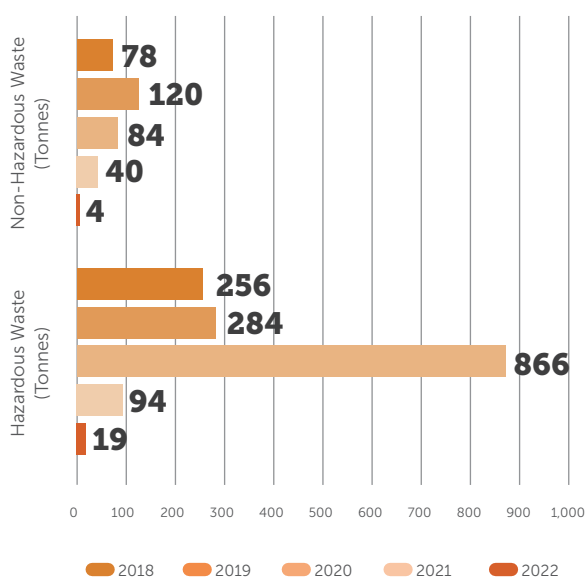


2. Environmental Stewardship

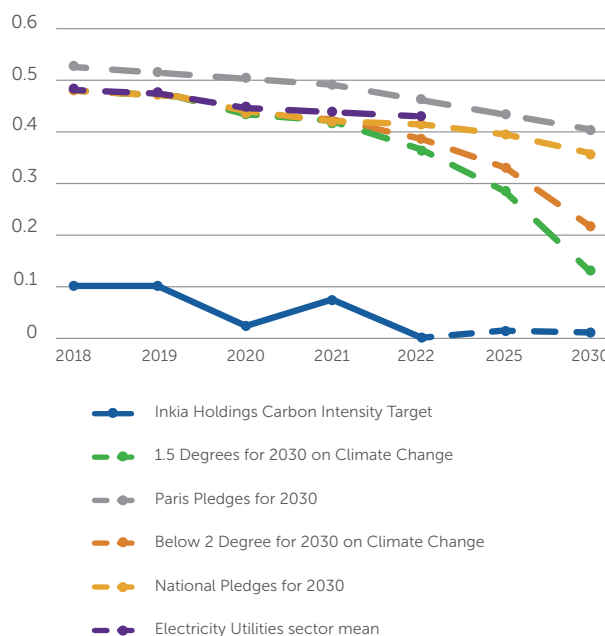
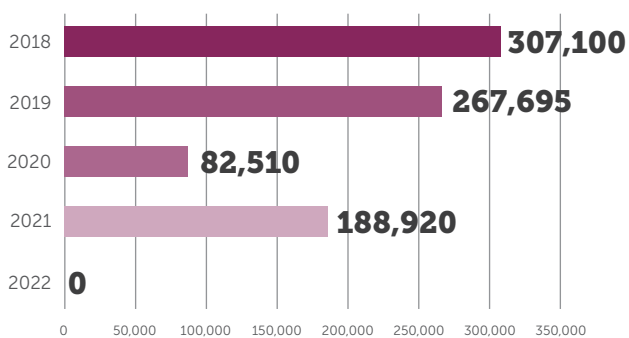
Water Consumption (m³)



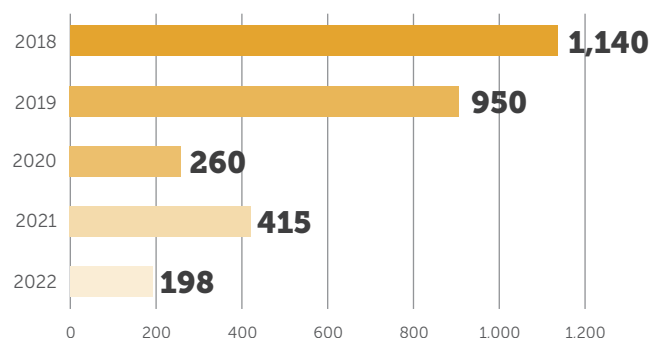
Note: Reduction in water consumption due to separation of Aguaytia (Termoselva) and Aguaytia Energy Gas Operations from this portfolio.

Water Intensity (m³/MWh)**Internal Energy Consumption (MWh)****Industrial Solid Waste (Tonnes)**

Note: Increase of hazardous waste in 2020 due to clean up of several attempts of theft in our natural gas liquids pipeline resulting in product release.

Carbon Intensity Reduction Pathway (Tonnes CO₂e/MWh)**Scope 1 CO₂ Emissions* (Tonnes CO₂e)**

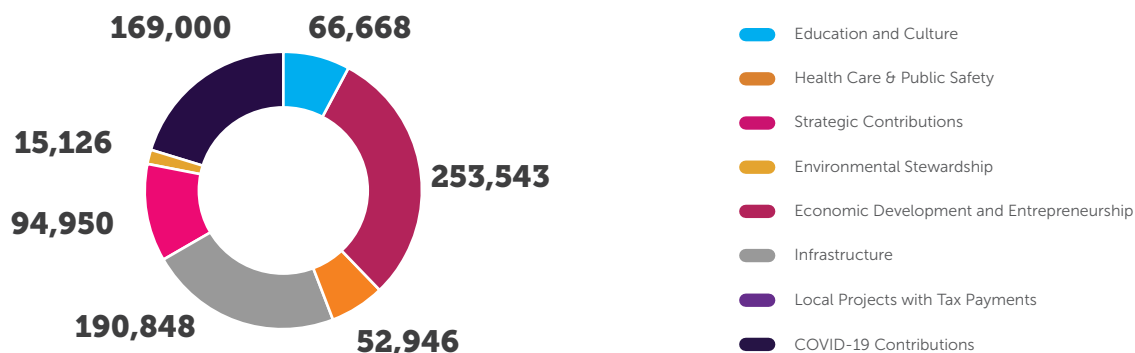
***Note:** Scope 1 CO₂ emissions (generation + gas operations)
Note: Reduction of CO₂ emissions in 2022 due to separation of Aguatia (Termoselva) and Aguaytia Energy Gas Operations from this portfolio.

Scope 2 CO₂ Emissions from Purchased Electricity for Own Use (Tonnes CO₂e)

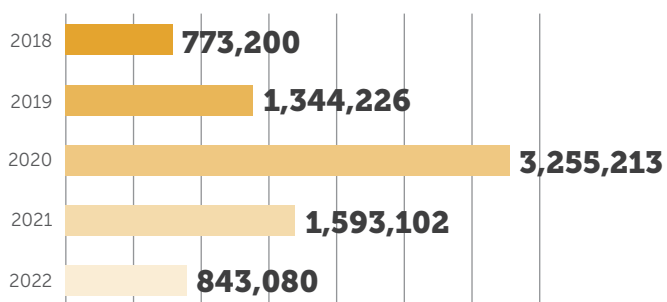
Note: Reduction of Scope 2 CO₂ emissions due to separation of Aguatia (Termoselva) and Aguaytia Energy Gas Operations from this portfolio.

3. Social Responsibility and Community Engagement

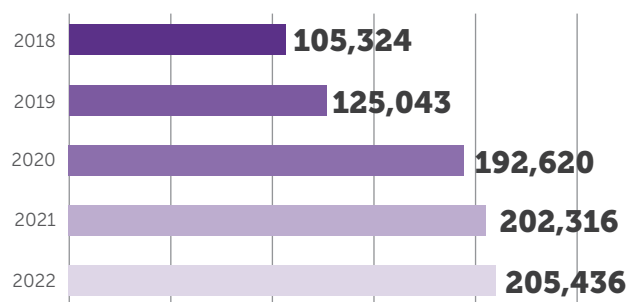
Social Investment by Category
(US\$)



Social Investment (US\$)



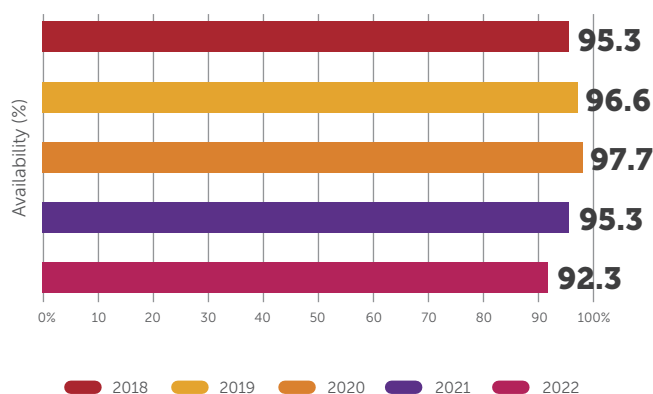
Number of Individuals Benefited (#)



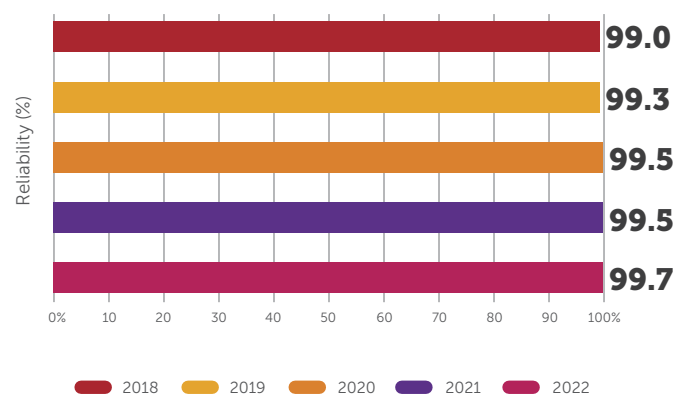
Note: Increase on social investment in 2020 due to support to vulnerable communities during COVID-19 Pandemic and construction of a technical institute in Pucallpa as part of local projects with tax payments program. Reduction in 2022 due to separation of Aguyatia (Termoselva) and Aguyatia Eergy Gas Operations from this portfolio.

4. Operational Excellence

Operational Performance (%)

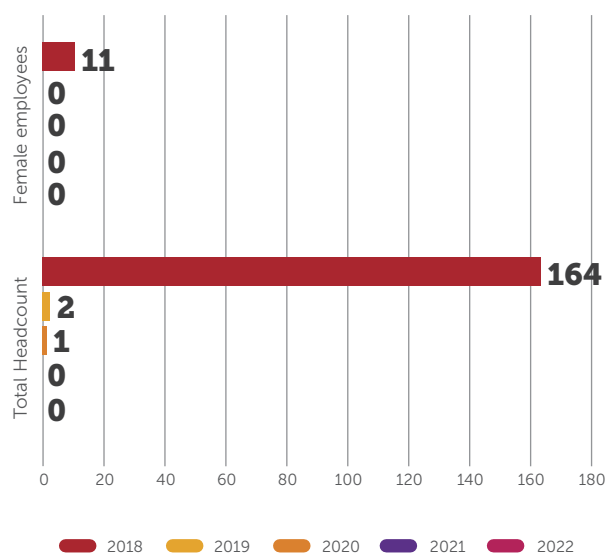


Operational Performance (%)



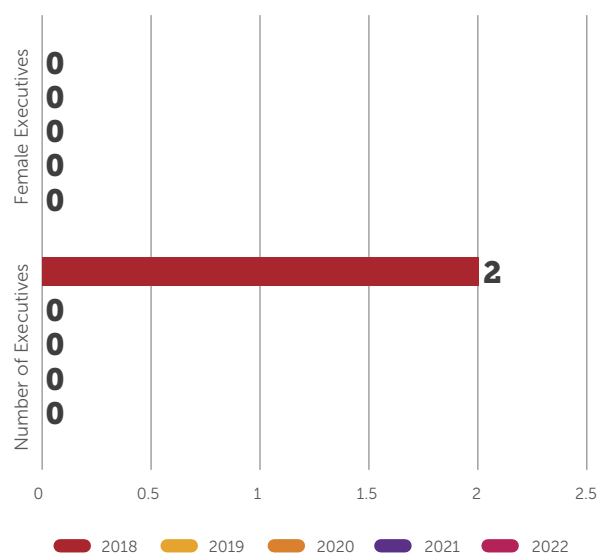
5. Workforce

Workforce (#)*



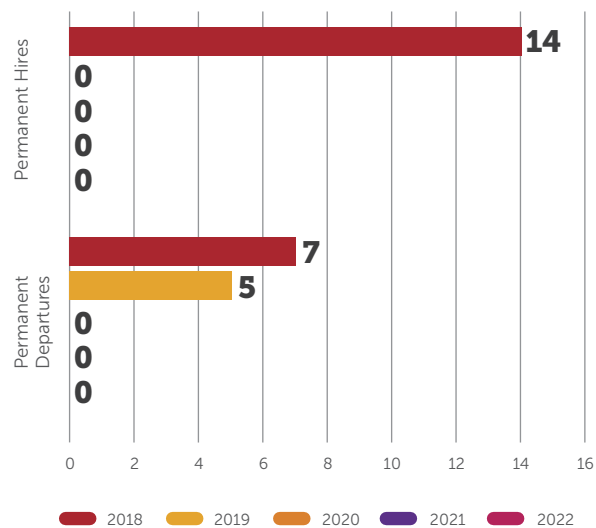
*Note: Orazul Peru employees work under Kallpa since 2019.

Executives (#)*



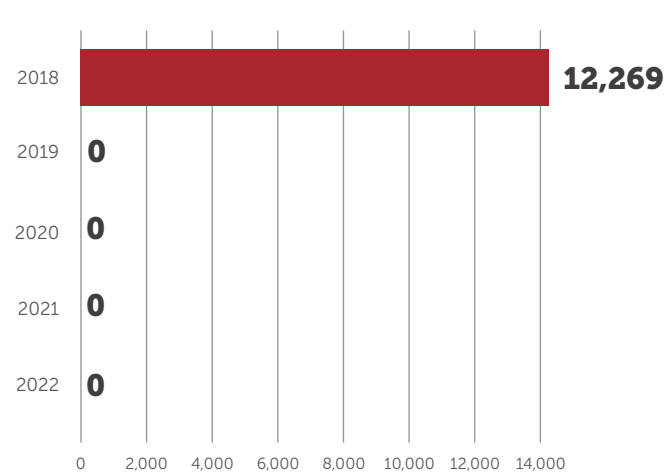
*Note: Orazul Peru employees work under Kallpa since 2019.

Hires and Departures(#)*



*Note: Orazul Peru employees work under Kallpa since 2019.

Training Hours (#)*



*Note: Orazul Peru employees work under Kallpa since 2019.



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