

# STATEMENT OF ETHICAL BEHAVIOR

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# 1

## Employee Behaviors



### 1.1

Employees prioritize respectful and constructive dialogue as a fundamental means of resolving conflicts, regardless of the position we occupy within the Company. The language we use promotes the right to freedom of expression, and rational arguments regarding disagreements, without fear of reprisal, all characterized by an attitude of inclusiveness, transparency and understanding, so that we foster trust, camaraderie and solidarity.

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### 1.2

Employee actions recognize people's dignity, respecting their freedom and promoting solidarity and fairness within the organization. We reject all forms of discrimination on grounds of hierarchical position, race, gender, religion, age, physical or cognitive ability, sexual orientation, socioeconomic status or political convictions, or membership to unions or other workers' organizations (employee funds, cooperatives, sports clubs, community support groups or others of a similar nature).

## 1.3

Employees refrain from disclosing private matters relating to our peers or their families, and also refrain from encouraging the circulation of rumors that negatively affect the motivation, work relations, dignity and reputation of others.

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## 1.4

Employees promote a climate of healthy competition that seeks personal and business excellence. We do not approve of rivalry that negatively affects the cohesion of work teams, comradeship and solidarity. Giving recognition for the results, achievements and knowledge of co-workers, and not claiming them as our own to gain undue merit, represents a habit we value.

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## 1.5

When technology tools are used to record or establish some form of connection for interactions between people (video conferences or phone calls) so that third parties can listen or take part, all participants must be asked for their consent, and the purpose of such action must be disclosed.

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## 1.6

Employees commit to a proactive approach regarding ethics training, in order to support practices that strengthen compliance with and improvement of the Statement of Ethical Behavior.

# 2

## Employee behaviors toward the Company



### 2.1

We are committed to being an unwavering and clear example of compliance with the behaviors included in this Statement, as well as the law, current regulations and internal rules, both within the organization and in settings where we represent the organization. This commitment not only refers to work-related decisions and actions, but also extends to our personal lives, as this relates to our ability to serve as an ethical model within and outside the Company.

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### 2.2

Employees guarantee the confidentiality of the Company's privileged information and the information from third parties that we have access to, in accordance with the provisions of the law, and we shall not use it to promote personal business or relationships, or those of family members, friends or third parties in general.

## 2.3

Employees make the most of the working day to diligently address matters relating to the tasks and responsibilities arising from our contractual relationship with ISAGEN. We are punctual when arriving to our workplace, meetings, courses, workshops, appointments, etc., which is a sign of respect, deference and consideration towards colleagues and others with whom ISAGEN has commercial or institutional relationships. Also, we are committed to the care and efficient use of the resources (time, physical, capital, technical, technological, etc.) that the Organization has allocated to us so that we can carry out our work.

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## 2.4

Employees maintain a transparent relationship with the Company, disclosing situations that could generate a conflict of interest, reporting our own or others' mistakes and helping correct them in a timely manner, and truthfully reporting developments concerning our marital status or other personal circumstances that may affect the payment of benefits.

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## 2.5

Employees, regardless of hierarchical position, communicate the information necessary for the proper performance of activities, and we act proactively, preventing or reporting risks that we identify relating to occupational health and safety, using the channels established by the Company's management.

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## 2.6

Employees promptly report cases of suspected workplace harassment, any undue pressure, as well as breaches regarding the provisions of the Corporate Governance Code, the Statement of Ethical Behavior, the Anti-Bribery, Anti-Corruption and Anti-Fraud Policy (ABC Policy) and other guidelines pertaining to the Integrity and Compliance System. Such reporting includes behaviors involving any stakeholder including all employees (regardless of their hierarchical position) and any other third party these events may relate to.



# 3

## Behaviors applicable to managers



### 3.1

Managers strive to be exemplary leaders who, acting with ethical integrity, encourage people to achieve goals that promote the welfare of the Company and society.

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### 3.2

Managers regard differences that arise in conversations with peers or colleagues as an opportunity for personal and business growth, and we exercise our authority to encourage dialogue regarding differences. We find that both dissent and error are an invaluable source of learning and, when they occur, we encourage private and collective reflection.

## 3.3

When employees hold management positions, we treat our fellow colleagues with respect and ensure that decisions regarding them prioritize the recognition of their work, skills and fit with the position, excluding any consideration or preference for different reasons. As such, feedback processes on performance are carried out prudently, objectively, constructively and in a timely manner.

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## 3.4

Managers declare that staff selection and promotion processes are carried out based on objective and transparent criteria.

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## 3.5

Managers contribute, without discrimination, to creating opportunities for the effective development of other employees' skills, knowledge and behaviors.

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## 3.6

Managers do not take advantage of their position for purposes of political propaganda and/or any other commercial advertising other than that pertaining to ISAGEN, or to pressure other workers to adopt positions for or against a political party and/or a specific belief.



# 4 Behaviors in stakeholder relations and environmental care



## 4.1

Employees understand the importance of our actions when we represent the Company. So, in these scenarios we maintain an active, constructive and prudent position, the latter in the sense of identifying and analyzing risks and implications, in order to ensure positive outcomes.

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## 4.2

Employees act in a manner consistent with the procurement principles set out in the Corporate Governance Code and the internal regulations, avoiding abuses of bargaining power (we do not impose arbitrary conditions for contracts) and ensuring timely payments to these stakeholders. Similarly, we manage the risk of fraud and do not give or receive gifts that may compromise the transparency of negotiations.

## 4.3

Employees do not do business with individuals or legal entities who operate outside the law, or when we become aware that their ethical, social and business behavior is contrary to the antibribery, anticorruption and antifraud laws, the Statement of Ethical Behavior or decency.

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## 4.4

Employees are clear, transparent and act in good faith in relations with stakeholders, and as such, we are committed to interacting with them based on dialogue, cooperation, respect for the rights of all people and non-discrimination, so that we avoid any treatment that may be humiliating or offensive.

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## 4.5

Integrity in how we treat others and a constant desire to offer a quality service are defining characteristics of ISAGEN's relations with its customers. As a result, we provide accurate and realistic information about the services we offer. To this end, we prioritize clear communication with customers on the part of employees that interact with them, so that customers are presented with all options available for gas and electricity trading.

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## 4.6

Regarding invoicing or collections, in the event of an error (regardless of whether it benefits or is of detriment to the company), employees shall report the mistake immediately, avoiding any potential complaint and taking the appropriate corrective action.

## 4.7

ISAGEN employees manage company and third-party information in accordance with the Laws, the Personal Data Protection and Treatment Policy the Company's Information Management Policy, as well as other related regulations.

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## 4.8

Employees do not pressure our stakeholders into adopting positions for or against a political party and/or a specific belief.

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## 4.9

ISAGEN employees treat competitors and customers with respect, avoiding the use of legally or morally objectionable means to gain an advantage over them, restrict market supply, distort its efficient operation or engage in restrictive competition practices. In matters of common interest, priority is given to dialogue and collaboration, with a view to moving the sector forward and improving the service for customers.

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## 4.10

ISAGEN employees promote civic awareness, which is reflected by responsible practices that respect human rights and promote fairness and diversity.

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## 4.11

It is imperative that ISAGEN employees transparently and responsibly manage the natural resources that are required to perform all our activities. We seek to reconcile the company's interests and those of the communities in its areas of influence, and contribute to the sustainability of both its operations and the environmental and social environment.

## 4.12

ISAGEN employees urge stakeholders to adopt the Statement of Ethical Behavior and act in line with it. We also commit to never encourage them to act against the action guidelines included in ISAGEN's Integrity and Compliance System.

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## 4.13

For projects that may affect the physical, biotic and social environment, we make sure to receive expert advice on these matters, we inform the competent authorities and we abide by their guidance.

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## 4.14

In compliance with national and international policies on environmental conservation, ISAGEN employees are committed to sustainable human development.

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