

## Salary Policy (Public Version)

### 1. Objective and Scope

This policy establishes the guidelines and methodology for managing the payroll and salaries, incentives, compensation, and benefits that Infraestructura Energética Nova, S.A.B. de C.V., hereinafter “IEnova” or the “Company”, grants its employees, while monitoring and ensuring their opportune payment in due time and form, in compliance with the unalterable commitment to gender equity and the respect for the human rights of all employees.

This policy applies to all employees (regardless of whether they have a full-time, part-time, our outsourced contract) of IEnova, and all its subsidiaries and related parties in Mexico.

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### 3. Policies

#### 3.1 Salary Structure

The following factors must be taken into consideration to establish the employee salary structure:

- Relevance of the position in terms of its responsibilities
- Performance of individuals in the fulfillment of their duties
- Competitiveness in the salary market in the region
- Increase in the cost of living
- The Company's economic situation

The salary structure must adhere to the following guidelines:

- All employees will be qualified by the title of the position they hold
- Each position will be assigned a salary band, with minimum, average, and maximum limits

#### 3.2 Annual Salary Increases

The Talent Management and Culture Division will be responsible for overseeing the annual salary increases process. The Vice President of each division will define the raise to be applied, based on individual performance evaluations and the company's performance.

Salaries will be revised as soon as the corresponding annual evaluations are completed, in order to ensure a competitive position and internal equality.

Annual revisions and evaluations do not necessarily imply an increase in salary.

In general, there will be two types of salary increases:

- Promotions
- Increases based on merit, depending on performance; they will not be granted solely on the basis of seniority or other similar factors.

The following principles and limitations will be applied:

- In general, increases will be provided for in the budget
- In order for a raise to be effective, it needs to be authorized in accordance with the GE-08 Commitments and Approvals Policy

All salary increases will be processed in the mEspacio platform by means of an approvals flowchart that will be recorded for future reference.

#### 3.3 Incentives, Compensations, and Benefits

The Talent Management and Culture Division will be responsible for informing employees about the compensation and benefits package that corresponds to their position. This process must be undertaken during the signing of the contract, when employees are newly hired, and/or every time they receive a promotion or advancement.

#### 3.4 Payroll and Incidents

Payroll incidents shall be recorded by the Operations Managers, Talent Management and Culture leadership or by the mEspacio employees, depending on the corresponding concept.

All incidents will be processed by the Payroll division.

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### **3.5 Payroll System**

Payroll will be paid via wire transfer to the account designated by the employee in his or her name.

Active employees will receive an ordinary payroll biweekly payment issued by the services company under which they are employed.

### **3.6 Payroll**

The Payroll and Controller divisions, working in conjunction, will validate that Information is correct, that all payroll incidences are applied, and that payroll calculations are accurate.

The Controller Division will validate that generated taxes are reasonable and produce a historical analysis.

The Payroll Division will be responsible for executing the process to identify the banking institution in the EC-Payroll system in order to issue payments.

The Compensation and Benefits Manager will send to the approval flowchart the payroll payments in accordance with the GE-08 Commitments and Approvals Policy, and will be in charge of reviewing that the payroll payments are applied correctly.

The Controller Division will be responsible for releasing the accounting policy and preparing the pro rata information.

The Payroll Division will generate the employee's XMLs through the EC-Payroll system, so they can be stamped.

The Payroll Division will validate that the employee's receipt has been stamped correctly.

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### 4. Definitions and Terminology

Term	Definition
<b>Entity</b>	Identifiable unit that performs economic activities, constituted by a combination of human, material, and financial resources (composed of economic activities and resources), led and managed by one central control who makes decisions designed to comply with the specific purpose for which it was created.
<b>Nominal Salary or Payroll</b>	Is the remuneration received by the employee in exchange for subordinated hired work.
<b>Policy Owner</b>	Individual who is responsible for creating, reviewing, and ensuring that the content of a given policy is updated, relevant, and in compliance with all applicable laws and regulations.
<b>Related Parties</b>	<p>a) The people who control or have a Significant Influence over a company that is part of a business group or consortium to which IEnova belongs, as well as Board Members or managers and Relevant Executives of the companies which make up said business group or consortium.</p> <p>b) The people who have the Power to Rule over a company that is part of a business group or consortium to which IEnova belongs.</p> <p>c) The spouse, concubine, or blood or in-law relatives to the fourth degree or by affinity to the third degree, with people who respond to conditions a) and b) above, as well as the partners or co-owners of the people mentioned in such conditions with whom they have a business relationship.</p> <p>d) Companies that are part of a business group or consortium to which IEnova belongs.</p> <p>e) Companies over which one of the people referenced by conditions a) to c) above, have control or Significant Influence</p>
<b>Subsidiary</b>	Any entity in which IEnova is a shareholder and is said to have "control" over such entity. IEnova is said to have control over an Entity if it has the ability to execute any of the following acts: (i) directly or indirectly impose decisions at the General Shareholders Meetings or the meetings of partners or equivalent bodies, or to name or replace the majority of the Board Members, executives, or their equivalent of an Entity; (ii) maintain the right to, directly or indirectly, hold voting rights for more than fifty percent of the capital stock of an Entity; or (iii) lead, directly or indirectly, the management, strategy, and main policies of an Entity, be it by ownership of shares, by contract, or in any other way.

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### 5. References and Formats

#### 5.1 Internal References

- GT-03 Savings Fund Policy
- GT-06 Training and Development Policy
- GT-05 Vacations, Leaves and Holidays Policy
- GT-07 Performance Management Policy
- GT-13 Emergency Loans and Payroll Discounts Policy
- GE-12 Confidentiality Policy

#### 5.2 External References

- Mexican Labor Law (*Ley Federal del Trabajo*)
- Social Security Law (*Ley del Seguro Social*)

#### 5.3 Formats

Code and Name of the Document	Retention Code
N/A	N/A

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### 6. Responsible Parties

Responsibility	Division
Managing the content of the policy (Policy Owner)	Manager for Talent Management and Culture
Comply with the policy	All employees
Oversee compliance	Talent Management and Culture
Apply Sanctions	Talent Management and Culture



### 7. Authorization

Name	Position
Gloria Araceli Pérez Leal	Senior Director for Talent Management and Culture
Abraham Zamora	Chief Sustainability, Corporate and Public Affairs Officer
Roberto Rubio Macías	Vice President Controller
Ramiro Fernández	Senior Manager for Compliance



### 8. Contacts (Questions and/or comments)

Questions related to the implementation or compliance with this Policy should be discussed with the immediate supervisor; the contact person designated as the responsible party for this Policy is the Talent Management and Culture division, and questions can be addressed to the Ethics reporting line at 01(800) 062 2107. The Ethics reporting line is available 24/7. All calls made to the Ethics reporting line can be treated as confidential.

Contact	e-mail	Phone number
Jacob Cerón	<a href="mailto:jceron@ienova.com.mx">jceron@ienova.com.mx</a>	(55) 50 02 1000, ext. 439
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### 9. Tracked Changes

Review	Date	Description	Section Affected	Observations
01	August 1, 2020	Review of policy projects	All	Adaptation to the new format Changes in definitions Additions to the guidelines in the "Policies" section
02	April 27, 2021	Paragraph added	3.5	
03	May 27, 2021	Objective	1.0	