Training and Development Policy

1. Objective and Scope

This policy establishes the guidelines and methodologies employed to offer training to all employees of Infraestructura Energética Nova, S.A.B. de C.V. and its subsidiaries, herein referred to as "IEnova" or the "Company", and to assess the effectiveness of such training. It also establishes the guidelines for granting support for employees to continue their education in duly certified institutions and for determining how to manage this support.

This policy applies to all personnel (whether they have a full-time or part-time contract and/or are subcontractors) working for IEnova or any of its subsidiaries and Related Parties in Mexico.

2. Subject Index

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3. Policies

3.1 General Training Guidelines

Employees are responsible for attending all in-person and online training sessions assigned to them.

Division managers can suggest training courses during the goal-confirmation process for the year.

Training courses are not solely a development goal, and are not quantifiable in the incentives program.

3.2 Training Modalities

3.2.1 In-person Training

For in-person training, the local Talent Management and Culture division can contribute to coordinating the sessions, determine an adequate location for them, and provide the course format and evaluation process, depending on the nature of the course.

3.2.2 Online Training

The Online Training division manages the platform on which courses are programmed, allowing employees to take them within the scheduled timeline.

3.3 General Orientation

All employees will take the initial orientation course to become familiar with the Company and create a greater sense of belonging.

The Talent Management and Culture division will coordinate with all other divisions to offer a general orientation course for new employees.

The general orientation course is offered at the facilities of the business unit which hired the employee, in order to show new employees all the services at their disposal.

3.4 Working Tools

The Talent Management and Culture division is in charge of providing employees with the tools they will need to perform their jobs, such as ID, computer equipment, or access permits, among others, as corresponds to each position.

Division managers are in charge of delivering uniforms, tools, and/or the assigned vehicles, as corresponds to each position.

3.5 Introduction to the Job

An employee's immediate supervisor is in charge of coordinating his or her introduction to the job responsibilities.

In case of a promotion or new hire, the supervisor will assign a person to be in charge of explaining the activities inherent to the new post.

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Employees assigned to provide the introduction are responsible for explaining in detail the activities of the post, sharing examples aimed at facilitating understanding. The process is to be repeated as many times as needed until the newly-appointed employee can carry out the activities with the required ability.

Employees receiving the orientation are responsible for taking notes and posing the necessary questions to ensure they fully understand their tasks at the end of the introduction process.

Following a 90-day period, the supervisor will assess the employee's key competencies by utilizing the 90-day evaluation format.

3.6 Obligatory Courses and/or Job-Related Courses

Division managers or immediate supervisors are responsible for informing employees of the courses they are obliged to take and/or are available to them, as corresponds to each position.

Employees are responsible for scheduling, completing, and passing all obligatory courses, as corresponds to their position.

3.7 Annual Training Plan

Annual training plans may be developed locally based on the goals assigned by division managers, depending on the training needs identified for each employee.

3.8 Courses Outside the Annual Training Plan

To request a course outside the annual training plan, it is necessary to fill out format GT-06-F04 Unscheduled Course.

The format will then need to be approved by the Talent Management and Culture division at least one month in advance of the event so that there is enough time to assess the feasibility of the course as part of the Company's development plan and budget, and to fulfill the course requirements.

3.9 Assessing the Effectiveness of Training

Division managers are able to monitor and assess the effectiveness of the training received by members of their teams three months after the conclusion of the course by employing format GT-06-F05 Assessing the Effectiveness of Training.

3.10 Funding Professional Growth

Both employees with a full-time contract and/or those hired for a specific Company project can request funding for continuing their education.

3.10.1 Guidelines for development programs

Requested development programs must include a final evaluation, and the institution granting them must issue a certificate.

Any employee applying for support for their professional growth at the University level and/or beyond, must comply with the following guidelines.

✓ At least a one-year seniority at the company for University studies and two years for a Master's degree.

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✓ Performance evaluation score of at least "CM" (consistently for the required performance level). For University this applies for the most recent evaluation; for a Master's degree this applies to the two most recent evaluations.

✓ The employee's file has to be clear of any administrative notices.

✓ For a Master's degree or above, the employee will commit to remaining employed by the company for a period of at least double the duration of the study course.

✓ In case the employee has to leave the company for any reason before complying with such period following the training course, he or she will need to reimburse the company proportionately to the time remaining on the commitment. The latter will be specified in the training agreement signed by the employee prior to beginning his or her training.

3.10.2 Request for funding for professional growth

Employees who wish to apply for funding for their professional growth must:

- Obtain approval in writing from their immediate supervisor.
- Complete format GT-06-F07 Request for Funding for Professional Growth
- Write a letter explaining the link between the course/class/subject and the development of abilities or schooling associated with their job.
- Present the school curriculum, indicating costs.
- Sign a training agreement.

3.10.3 Authorization of requests for funding for professional growth

Division managers and/or a higher-ranking executive are responsible for:

- Verifying that the courses are compatible with the employee's current function or for a potential future promotion, generating value for the Company.
- Authorizing requests for funding for professional growth made by employees under their command, prior to the beginning of the course/training.
- Adjusting the employee's work schedule in order to ensure compliance with the division's goals.

The Talent Management and Culture division will analyze all requests and will either approve or reject them.

3.10.4 Coverage of the funding for professional growth

Requests for funding will only cover the cost of the course itself; funding will not cover other costs.

The maximum amount granted for professional growth courses will be subject to what is specified in Table 1.1 and will cover a maximum of seventy five percent (75%) of the total cost of the course and must stay within the limits of the budget authorized for this plan. The plan could be reviewed in the future, and modified based on the available budget.

The amounts for each degree are not cumulative. Employees can only have access to support for one degree per year.

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Table 1.1

Degree	*ANNUAL limit in USD$
Courses, post-graduate courses, high school	1,800
University	2,500
Master's degree	5,000

*Amounts are subject to annual budget

3.10.5 Reimbursement for funding for professional growth

At the end of each level/module, and if passing grades are obtained, employees will be responsible for requesting reimbursement on the mIEspacio system by enclosing the documentation described in item 3.10

Reimbursement will be made in the form of a pyramid bonus during the next salary-payment cycle.

Employees who do not pass the course will not be reimbursed for costs.

Exceptions to the documentation must be authorized by the Talent Management and Culture division.

3.11   Supplier Selection

Each local Talent Management and Culture division, in collaboration with the corresponding division manager and/or immediate supervisor, will select the training suppliers who meet the division's needs.

Specialized employees will be in charge of searching for and selecting suppliers offering technical and regulatory trainings. They will make sure the course complies with the training requirements of the division.

3.12   Safeguarding Information

The Talent Management and Culture division will be in charge of storing and safeguarding all course registrations, records, and certificates based on the timeline stipulated in GE-15 Record Retention Policy.

The GT-06-F05 Format for Assessing the Effectiveness of Training must be delivered to the Talent Management and Culture division, which will in turn include it in the corresponding file.

3.13   Assessing External Training

Employees will have the opportunity to assess all external training courses, using format GT-06-F01 Assessing Participant Satisfaction.

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4. Definitions and Terminology

Term	Definition
Training	Knowledge on different subjects that is shared theoretically or in practice, depending on the knowledge base required by every job in the Company.
Policy Owner	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
Entity	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.
Certified Institutions	Educational institutions which have been validated by official entities such as the Mexican Ministry of Education (*Secretaría de Educación Pública*, SEP) or its equivalent in the country of origin.
Related Parties	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 Senior Management of the companies which make up such business group or consortium. 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. 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. d) Companies that are part of a business group or consortium to which IEnova belongs. e) Companies over which one of the people referenced by conditions a) to c) above, have control or Significant Influence
Subsidiary	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
- Code of Ethics
- Internal Bylaws
- GT-01 Talent Attraction Policy
- GT-07 Performance Management Policy
- GE-01 Corporate Ethics Policy

5.2 External References
- Mexican Labor Law (*Ley Federal del Trabajo*)

5.3 Formats

Code and Name of the Document	Retention Code
GT-06-F01 Assessing Participant Satisfaction	ADM-10-02
GT-06-F04 Unscheduled Courses	ADM-10-02
GT-06-F05 Assessing the Effectiveness of Training	ADM-10-02
GT-06-F06 Attendance List	ADM-10-02
GT-06-F07 Request for Funding for Professional Growth	ADM-10-02

6. Responsible Parties

Responsibility	Division
Managing the content of the policy (Policy Owner)	Talent Management and Culture
Compliance with the policy	All employees
Compliance oversight	Talent Management and Culture
Apply Sanctions	Talent Management and Culture

✓ 7. Authorization

Name	Position
Abraham Zamora	Chief Sustainability, Corporate, and Public Affairs Officer
René Buentello Carbonell	General Counsel and Chief Compliance Officer
Gloria Araceli Pérez Leal	Senior Director for Talent Management and Culture
Roberto Rubio Macías	Vice President Controller

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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 (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
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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 Additions/changes in definitions Integration of the previous GT-08 Policy for Professional Support Changes to the structure of the "Policies" section Additions to the guidelines in the "Policies" section
02	June 28, 2021	Changes in formatting	4, 5.1, 7	