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Finance	
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Policy to celebrate transactions with related parties

- Non-relevant transactions with related parties refer to transactions within the ordinary course of business, for an amount lower than USD \$250,000 in a twelve-month period.
- Relevant transactions with related parties refers to transactions within the ordinary course of business, for an amount higher than USD \$250,000 in a twelve-month period.
- All related parties transaction must be approved by CEO and CFO.
- Prior to celebrating any relevant operation with related parties, approval from IEnova's Board must be obtained. As requirement, prior to submit to the Board, an approval from the transfer pricing team must be obtained. On annual basis, an independent consultant designated by the Corporate Practice Committee will provide with an Opinion certifying all transactions are within market conditions.
- All relevant transactions with related parties shall be approved by the Board, subject to the following:
 - Celebrated according to the contract that for such purposes the Board approves, taking into consideration the opinion of the Corporate Practice Committee.
 - The terms and condition shall not prevent the Company or the relevant subsidiary to reach satisfactory return rates and within market conditions according to the particular characteristics of each project.
- The Audit Committee will monitor the compliance of the requirement mentioned above.
- The Controller will keep track of the relevant and non-relevant related parties' transactions.