

## Vacations, Leaves, and Holidays Policy



### 1. Objective and Scope

This policy establishes the concepts and guidelines for the way in which employees can enjoy the days off established by law, as well as how to request leaves of absence with equality in granting them.

This Policy applies to all employees (regardless of whether they have a full-time, part-time, or outsourced contract) of Infraestructura Energética Nova, S.A.B. de C.V. and all its Subsidiaries and Related Parties in Mexico, herein referred to as “IEnova” or the “Company”.



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### 3. Policies

For IEnova, a work-life balance is essential, which is why we promote and strive for our employees to find that balance.

#### 3.1 Vacation Days

Vacation days to which an employee is entitled in relation to his or her seniority have to be taken in a maximum of one and a half years after they have been allocated to said employee in the mIEspacio system. Taking vacation days is obligatory for all employees and these must be enjoyed in compliance with the following table:

Seniority	Days granted by law	Days granted as a Company benefit	Total days
1 year of seniority	6	4	10
2 years of seniority	8	2	10
3 years of seniority	10	2	12
4 years of seniority	12	2	14
5 to 9 years of seniority	14	2	16
10 to 14 years of seniority	16	-	16
15 to 19 years of seniority	18	-	18
20 to 24 years of seniority	20	-	20
25 to 29 years of seniority	22	-	22

Employees can schedule their vacations up to 6 months in advance through the mIEspacio portal.

The manager or division head will review and authorize the vacation period in agreement with the employee in accordance with the needs of the job. Should the petition be denied, the local Talent and Culture Manager must be notified so that the corresponding actions can be taken.

Employees are entitled to a vacation bonus equivalent to 55% of the salary corresponding to the number of vacation days taken. This bonus will be paid to the employee in the payroll period of the date of his or her anniversary, regardless of whether he or she takes his or her vacation days on that date.

The number of vacation days may not exceed the amounts included in the table above, and it will be the employee's responsibility to keep track of his or her vacation days so that they do not lapse as per the law; any exception to this point needs to be authorized by at least a Vice President.

Employees in management positions and above may send an email from their corporate account to the Talent Management and Culture Division so that they can register the vacation days taken in the system.

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### 3.2 Holidays

The following are the Official Holidays established by law:

Date	Official Holiday
January 1	New Year's Day
First Monday in February	Promulgation of the 1857 and 1917 Constitutions (February 5)
Third Monday in March	Birth date of Benito Juárez (March 21)
May 1	Labor Day
September 16	Independence Day
Third Monday in November	Revolution Day (November 20)
December 25	Christmas Day
December 1 every six years	Presidential Inauguration

The Talent and Management Division will publish at the beginning of each year, the calendar of the official holidays for the period.

The Talent and Management Division, as well as managers in every division, have the obligation to inform all employees of the official holidays.

At the division managers' consideration, and with the prior approval of the business segment director or superior, a holiday may be exchanged for another day in the same week, as long as it does not interfere with business continuity.

Holidays will be paid as established by the Federal Labor Law (Ley Federal del Trabajo).

In the event that the Company requires employees to work on a holiday, the corresponding division manager will notify the Talent Management and Culture Division in writing.

### 3.3 Leaves

Employees who require a special permission for arriving late or leaving early, and/or who need to be absent from work for one or more days, will have to notify their immediate supervisor and capture said permission in the mIEspacio platform so that it can be recorded in the payroll.

The corresponding manager is responsible for granting the leave, with or without pay, as long as it does not interfere with the achievement of the division's goals and always making sure that permissions granted are equitable. Employees in management positions and above may send an email from their corporate account to the Talent Management and Culture Division so they can register the vacation days taken in the system.

Special leaves with pay are granted:

- In case of a death in a direct family member (spouse, children, parents, or siblings), 3 days
- In case of an employee's marriage, 1 day
- In case of academic or school events of an employee's child, 1 day

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### 3.3.1 Leave for birth, adoption, or miscarriage.

Any employee seeking a leave for the birth or adoption of a child is obliged to include a copy of the child's birth certificate in miEspacio.

#### 3.3.1.1 Paternity leave

Additionally, to the paternity leave established by the Federal Labor Law (Ley Federal del Trabajo), employees may request 5 more working days off, with pay.

These 5 additional days must be enjoyed continuously at the end of the paternity leave granted by law.

#### 3.3.1.2 Leave for birth of a child

Additionally, to the maternity leave established by the Federal Labor Law (Ley Federal del Trabajo), female employees may request:

- Up to 14 weeks under a part-time work schedule. At the employee's request, said weeks may be enjoyed before the birth of the child or after, and the employee can choose between working from home and/or at the office during these weeks, as applicable. This benefit also applies in the case of adoption when the adopted child is under 2 years of age.
- Leave without pay, for a period of between 1 and 3 months, in cases when the newborn requires critical special care (medical care for the newborn). During this time, the employee will continue to benefit from his or her medical plan.
- When the employee will play the "parental role", the section 3.3.1.2 scheme applies.
- Pregnant employees may request a preferential parking spot during their pregnancy once the company has been notified.

#### 3.3.1.3 Miscarriage leave

Up to two continuous weeks, with pay; this benefit applies to all employees, regardless of their gender, who suffer such a loss.

## 3.4 IMSS disability—leaves and subsidies

The Company will pay employees holding a disability statement (incapacidad) issued by the Mexican Institute of Social Security (Instituto Mexicano del Seguro Social, IMSS) for any general illness, 100% of his or her salary for the first 3 days of the disability. Starting on the fourth day, the Company will pay 40% of the corresponding salary; these terms apply to the original and subsequent disabilities for a total accumulated period of up to 180 days. Employees under disability leave are obliged to deliver to the Talent Management and Culture Division the disability statement issued by IMSS in order to justify their absence.

Parents with children of up to 16 years of age who receive a cancer diagnosis by the IMSS will be granted a leave allowing them to care for the child during hospital stays or a period of medically-recommended rest.

A leave issued by IMSS to the father or mother employed by IEnova will be valid for a period of between one and twenty-eight days. As many leaves as necessary may be granted during a maximum period of three years, without exceeding three-hundred and sixty-four days; these leaves do not necessarily need to be continuous.

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IMSS grants a subsidy equivalent to 60% of the employee's last daily salary. The Company will grant an additional subsidy of 40% of the salary during these leaves.

### 3.5 Unjustified absences

Employees whose leave or disability statement is not stamped by the Talent Management and Culture Division will have an unjustified absence. In this case, they may lose the salary for the day or receive an administrative reprimand.



## 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>Holidays</b>	Dates on which, by customs and practices of the country, a relevant event is celebrated and a day of rest is granted by law.
<b>Home Office</b>	Working scheme by means of which employees can work from home.
<b>Leaves</b>	Justified absences from work which have been previously authorized by the direct supervisor and by a representative of the Talent Management and Culture Division.
<b>Miscarriage</b>	Involuntary termination of pregnancy.
<b>Parental role</b>	When the care of a newborn baby is the responsibility of one of the parents, regardless of who carried the child.
<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>	<ul style="list-style-type: none"> <li>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 such business group or consortium.</li> <li>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.</li> <li>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.</li> <li>d) Companies that are part of a business group or consortium to which IEnova belongs.</li> <li>e) Companies over which one of the people referenced by conditions a) to c) above, have control or Significant Influence</li> </ul>

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<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
<b>Swap</b>	Agreement between two parties to exchange rights or obligations
<b>Vacation days</b>	Temporary rest from a habitual activity, especially from paid work or studies. Duration of the cessation of work.
<b>Vacation pay</b>	Payment of the amount due to an employee according to the Mexican Labor Law (Ley Federal del Trabajo), plus a percentage established by the Company, in relation to the salary for the corresponding vacation period.
<b>Working days</b>	Days in which employees have the obligation to render their services



## 5. References and Formats

### 5.1 Internal References

- Internal Bylaws

### 5.2 External References

- Social welfare plan
- Mexican Labor Law (Ley Federal del Trabajo), chapter IV Vacations, articles 76, 78, 79, 80, 81, and 516
- Social Security Law (*Ley del Seguro Social*)
- Article 132, Fraction XXVII of the Mexican Labor Law (Ley Federal del Trabajo) Articles 170 and 171 of the Mexican Labor Law.

### 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	Managers and Division Heads; 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
Rene Buentello Carbonell	Executive Vice President of Compliance and General Counsel
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 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	Policy review project	All	Adaptation to the new format Extension of the policy's scope to a Conduct Policy Integration of the former policy, GT-21, Leave for Birth or Adoption of a Child Restructuring of the "Policies" section Additions to the guidelines in the "Policies" section Changes in definitions
02	May 28, 2021	N/A	3.3, 3.3.1.1, 3.3.1.2, 3.3.1.3, 3.4, 4, 5.2	
03	June 28, 2021	Form adequations	4, 5.1, 7	