	CORPORATE GUIDELINES	No. 61
	Human Rights Guidelines of ISA and its companies	Version: 1
	Chief Institutional Relations Office	Date: APR-29-2024

1. INTRODUCTION

INTERCONEXIÓN ELÉCTRICA S.A. E.S.P. -ISA- is a company that pursues the highest standards. It was created with the purpose of promoting the integration of the country's electrical systems in order to supply the future national demand. Its strength has allowed it to expand to seven other Latin American countries and diversify its business into road interconnections and telecommunications (fiber optics).

Currently, ISA's strategy has Sustainable Value as its main concept, which is composed of three interrelated dimensions that include statements of purpose, commitment to stakeholders and standards of economic, environmental, social, and corporate validity performance. All corporate frame of reference statements and strategic definitions respect and transcend global frameworks and international and local standards, always seeking higher benchmarks in the development of regions, communities, institutions, and people related to the business.

Through this strategy we have joined with the global agenda, determining concrete and tangible objectives and contributions to major issues of global interest; therefore, we recognize and promote the business capacity to positively impact society through a commitment to human rights.

In this sense, human rights are transversal to the company's governance, management, and ethical principles. Our commitment to respect human rights extends to all our operations (direct activities, products, and services), employees, suppliers, allies, communities, and other stakeholders.

2. OBJECTIVE

The purpose of these guidelines is to protect respect for human rights and their due diligence within the scope of ISA and its companies' activities and its value chain, implementing the commitments defined in its Corporate Reference Framework and establishing procedures to ensure their compliance.

This statement establishes the elements that guide the management of ISA and its business activities, identifies the legal standards established in the universal, Inter-American, and national human rights systems, and aligns with the principles, initiatives and frameworks adopted voluntarily.

3. SCOPE

The scope of the guidelines is extensive to ISA and its companies, being applicable in the territories where the company has a presence and its stakeholders.

4. SUBJECT DEVELOPMENT

Companies are increasingly moving towards more demanding and challenging goals, in the midst of complex, diverse and novel contexts, which require us to frame our decisions and actions within a solid set of values. In this context, in addition to complying with regulations, we seek to incorporate best practices and be a player that positively influences the community in which we operate.

At ISA and its companies, we adhere to standards and principles such as the United Nations Guiding Principles for Business and Human Rights, the United Nations Global Compact¹ and the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises in order to make our management sustainable.

Our commitment includes respect for the human rights contained in the Universal Charter of Human Rights² and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work. Also, the provisions of the Voluntary Principles on Security and Human Rights, Convention 169³ of the International Labor Organization, and other government regulations are applied to the organization. We also follow the international standards of the United Nations (UN) in the Women's Empowerment Principles and Principles of Business Conduct for the protection of LGBTIQ+ people, and with the Guidelines for companies on the Rights of Persons with Disabilities.

This Guidelines express the commitment of ISA and its companies to respect human rights, conduct due diligence and take all measures to seek to avoid human rights violations, as well as to mitigate and facilitate access to effective remediation mechanisms when human rights have been affected.

Our commitment to respect human rights extends to all internationally recognized rights. We will devote special attention to those rights directly related to our activities and operations:

- Right to life.
- Right to personal integrity.
- Right to equality and non-discrimination.
- Rights of Indigenous peoples.
- Right to work in decent, favorable, equitable and adequate conditions.
- Right to freedom of association and collective bargaining.
- Right to health.

¹ United Nations. Guiding Principles on Business and Human Rights, (2011).

² The International Charter of Human Rights consists of The Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights and its two Optional Protocols.

³ ILO Convention 169 on Indigenous and Tribal Peoples. United Nations Declaration on the Rights of Indigenous Peoples.

- Right to personal freedom.
- Right to information.
- Right to privacy and protection of personal data.
- Right to participation.
- Right to a healthy environment.
- Right to property.
- Rejection of child labor and forced labor.

We recognize the interdependence between environmental protection and human rights. As a third-generation law, the protection of the environment and natural resources, the fight against climate change and the contribution to sustainable socio-economic development are strategic factors in the planning, operation, and development of our activities. This is complemented by our commitment to set specific goals and deadlines to contribute to the reduction of CO₂ emissions to the planet, in order to contribute to the achievement of the global warming objectives, in line with the Paris Agreement and the achievement of the UN Sustainable Development Goals ⁴.

This commitment is extended to all partners, suppliers, and other stakeholders with whom we have business relationships; through contractual documents, the Code of Ethics, and the Code of Ethics and Conduct for Suppliers.

i. Guidelines and support guides on human rights

In addition to these guidelines, ISA and its companies have other internal instruments to guide their management and reaffirm their commitment to respect human rights.

These documents are listed below:

- Ecopetrol Group's Guidelines on Human Rights and Business.
- Corporate Ethics and Compliance Program
 - Code of Ethics and Conduct of ISA and its companies
 - Code of Conduct for suppliers of ISA and its companies.
 - Corporate Anti-Corruption and Anti-Bribery Guidelines
- Code of Good Corporate Governance.

ii. Stakeholders

For ISA, stakeholders are people, organizations, and institutions with whom common interests are built and shared and who could be impacted by the company's services or activities, or who can impact the company's management.

We are committed to develop, consolidate, and promote mechanisms for stakeholder relations and commitment to promote relationships that are ethical, transparent, constructive, and respectful of human rights.

⁴ The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs are integrated: they recognize that action in one area will affect outcomes in other areas and that development must balance social, economic, and environmental sustainability. The countries are committed to prioritizing the progress of those that lag behind. In: <https://www.undp.org/es/sustainable-development-goals>

We privilege openness, dialogue and listening to expectations through various mechanisms of relationship and transparency with our stakeholders. Our commitment includes the stakeholders that have some kind of relationship with the company, which are listed below:

- Shareholders and investors
- Employees
- Suppliers and contractors
- Customers and users
- Society.
- Communities
- Allies
- States

iii. Responsibility and sustainability in the supply chain

The organization's commitment to human rights will be transmitted and demanded to suppliers and contractors; their commitment to demand and promote it is expected in their demand and promotion processes. (See implementation in paragraphs iv and v). Having a sustainable supply chain is one of our guiding principles, which is why we work with suppliers, partners, and allies; likewise, we recognize the interdependence between environmental protection and human rights and act with due diligence, in order to avoid undertaking or authorizing activities with impacts on environmental and social environments that may have effects on the enjoyment of human rights.⁵

We are convinced that our suppliers play a fundamental role in fulfilling this commitment, which is why we work on transparency, training, prevention of negative impacts and continuous promotion of respect for human rights.

iv. Implementation

The implementation of this statement is the responsibility of all areas that are part of ISA and its companies, considering the changing expectations of stakeholders, best practices, and international standards of respect for human rights.

This commitment is monitored both by the Compliance departments and by the Board of Directors or Governing Body of each company as the guiding body of the company, which is aware of relevant human rights issues and seeks to align its strategy and management with this guideline. ISA's Corporate Governance, Sustainability, Technology, and Innovation Committee is responsible for addressing the same issues in greater detail.

In addition to commitment and oversight at the highest organizational level to ensure consistent application of these Guidelines, ISA designs and implements the following compliance strategies:

1. We conduct human rights due diligence on an ongoing basis to

⁵ Framework principles on human rights and the environment. In: https://www.ohchr.org/sites/default/files/Documents/Issues/Environment/SREnvironment/FP_ReportSpanish.PDF

identify and mitigate potential adverse impacts that we may cause or contribute to through our own business activities, or that may be directly related to our operations and services.

2. We work with third parties, suppliers, allies, and business partners to protect and not violate human rights.
3. We engage private security and surveillance contractors in practices of respect, promotion, and non-violation.
4. We promote the responsible use of technology by our companies, as well as to identify and mitigate potential adverse impacts.
5. We evaluate, with independent external parties, the implementation of this Human Rights Guidelines through reporting.
6. We provide grievance mechanisms and access to remedy in cases where we have caused or contributed to adverse human rights impacts.
7. We participate in human rights training and awareness-raising for employees, suppliers, allies, and business partners.
8. We regularly review and update our overall management system and relevant management documents and procedures as human rights best practices evolve.
9. We involve staff from different departments of the organization in the process of building understanding, technical knowledge and a sense of common purpose related to human rights.
10. We report annually on the indicators associated with this management.

v. Due Diligence in Human Rights

We recognize that we must take concrete steps to identify and mitigate any actual or potential human rights impacts that we may cause or contribute to through our business activities or that may be directly related to our operations and services.

In order to comply with the provisions of these Guidelines, we conduct a human rights due diligence process that consists of identifying, preventing, and mitigating potential negative impacts on human rights in all our commercial and contractual relationships, through contractual clauses.

We manage these risks by integrating the results of due diligence into our risk management system. We identify and assess the likelihood that risks may materialize, the magnitude of the impacts in order to adopt the necessary mitigation measures, management or actions based on the results. We then monitor, follow up and communicate the process to our stakeholders.

vi. Remedy and grievance mechanisms

Facilitating access to grievance and remedy mechanisms in line with international standards is a vital part of our responsibility as a business and of human rights due diligence.⁶

We recognize the importance of enabling effective remediation in situations where we have caused or contributed to human rights abuses. Access to effective grievance mechanisms, including those of our company, helps us to achieve this. We promote stakeholder awareness of human rights, encouraging them to express any concerns they may have through our grievance channels, and we provide spaces for the resolution of any human rights disputes through dialogue.

With this commitment we seek to encourage the necessary behaviors for the company to respect human rights and generate sustainable value.

vii. Ethics Line

We ensure the availability of grievance mechanisms for our employees, contractors, subcontractors, and other stakeholders so that they can anonymously and safely raise any concerns and allow us to adequately remedy any negative human rights impacts we have caused or contributed to.

We offer grievance mechanisms and invite anyone to communicate their concerns or complaints to the Ethics Line and the Contact Mailbox, which ISA and its companies have made available to all interested parties. We will treat these claims in accordance with applicable law, confidentially, without discrimination and in good faith.

The Ethics Line is accessible to all stakeholders who may be harmed by the company or who wish to make inquiries, file a complaint, denounce, clarify, or expose any situation.

E-mail: lineaetica@isa.com.co

Telephone: 01 8000 94 13 41

APP – Grupo ISA Línea Ética


Web form: <https://reporte.lineatransparencia.co/isa/>

viii. Communication

We have a clear and timely communication, and our institutional communication is respectful and non-discriminatory with different cultures (race, religion, place of origin), inclusive and accessible, in order to accommodate the needs of people with disabilities.

⁶ Reparation and grievance mechanisms do not replace access to the administration of justice, which is the responsibility of the state, but complement it. Grounded in Principle No. 29 of the UN Guiding Principles for Business and Human Rights (2011), "To enable prompt attention to and direct remedy for harm caused, businesses should establish or participate in effective operational-level grievance mechanisms available to individuals and communities suffering adverse impacts."

These Corporate Guidelines are effective as of their issuance and publication on the Corporate Intranet and repeals Corporate Guidelines No. 48 of June 23, 2015.

DocuSigned by:

 5F98CEDCD56A493...
Juliana Suso Jaramillo
 Chief Institutional Relations Officer

DocuSigned by:

 DA8D0D5CCD3F472...
María Adelaida Correa Ruiz
 Sustainable Development
 Director



REVIEWED AND APPROVED:

Version No.		1	2	3	4
Prepared by	Name	Jimena Toro – Sustainability Specialist			
	Date	01/12/2024			
Reviewed by	Name	Francisco Martins Codorniz Chief Corporate Governance and Legal Officer - María Adelaida Correa Ruiz Sustainable Development Director			
	Date	02/05/2024			
Approved by	Name	Juliana Suso Jaramillo Chief Institutional Relations Officer			
	Date	02/15/2024			

CHANGE CONTROL

VERSION	DESCRIPTION OF CHANGE	DATE	RESPONSIBLE PERSON
1	Original version	01/12/2024	Jimena Toro – Sustainability Specialist

Annex 1 Methodology

The methodology used to update the ISA statement on respect for human rights is described below.

The updating process began by answering the question, "Why respect human rights?"

- Existence of a moral and legal obligation: companies must also take every precaution to avoid affecting the human rights of others.
- Manage operational and reputational risk: operating under the logic of respect for human rights protects the business from incurring operational problems, strengthens the company's reputation and increases the possibility of attracting new customers.
- Creates a competitive advantage: implementing a human rights policy generates competitive advantages and highlights the company's role in the market.
- It reduces the distrust of some sectors towards companies: it evidences a genuine commitment to respect human rights, helping to build trustworthy relationships with stakeholders.
- Ensures social license: Respecting human rights allows the company to build the necessary trust among stakeholders to access territories, prevent conflicts and implement its operations in a sustainable manner.
- Increases legal certainty: adopting and complying with a human rights policy reduces the risk of litigation and avoids possible sanctions.

As a starting point for updating the human rights policy, the information provided by ISA was reviewed:

- Declaration of Commitment on Human Rights (2011).
- Due diligence map (2020).
- Supplier Code of Conduct.
- Code of Ethics and Conduct (2021).
- ISA INTERVIAL - Human Rights Due Diligence Final Report (2021).
- ISA and business statement on business and human rights.
- Human Rights Due Diligence ISA.
- ISA and human rights - Corporate Social Responsibility.

Legal sources on the human rights that companies must respect were consulted:

- Universal Declaration of Human Rights.
- International human rights treaties.
- UN Guiding Principles for Business and Human Rights.
- OECD Guidelines for Multinational Enterprises.
- International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

According to the Global Compact and UN guidance for companies on "how to develop a human rights policy", the content of the human rights statement should meet the following parameters:

- Does the policy comply with existing human rights conventions and standards (e.g., the UN Universal Declaration of Human Rights and other core human rights treaties promulgated by the UN and ILO)?
- Is the policy relevant to the company and its sphere of influence?
- Does the policy include a commitment to respect, protect and promote human rights and to avoid complicity in human rights abuses?
- Does the policy extend to all parts of the organization and other existing policies, such as health and safety, procurement, and human resources?
- Has consideration been given to linking it to existing codes and guidelines where appropriate (e.g., Global Compact Principles, OECD Due Diligence Guidance for Responsible Business Conduct, SA8000 Standard, etc.)?
- Does it include the company's expectations with respect to its partners, joint ventures, customers, supply chain and other business relationships?
- Would it be useful to develop local policies to respond to local situations (e.g., policies translated into local languages that conform to local legal requirements without contradicting the company's general rules)?
- Does the policy explicitly identify the individuals who will be responsible for oversight and implementation of the policy and provide resources for implementing the policy and for periodic monitoring and review of the policy?