

**INTERNAL RULES OF CONDUCT FOR THE
SECURITIES MARKET
ENGIE ENERGÍA PERÚ S.A.**

November 2022

Lima, Peru

DISCLAIMER: This document is a translation of the original version in Spanish and is for information purposes only. In case of any discrepancy between this English version and the original version in Spanish, the Spanish version will prevail.

INTRODUCTION

1. This document contains the Internal Rules of Conduct (the “Rules”) of ENGIE Energía Perú S.A. (“ENGIE” or the “Company”) for the securities market, which include the internal procedures and everything necessary to ensure compliance with the obligations contained in the Regulation of Material Events and Classified Information, approved with SMV Resolution No. 005-2014-SMV/01 (the “Regulation of Material Events”).
2. Pursuant to the provisions set forth in article 13 of Conasev Resolution No. 107-2002-EF/94.10, Regulation of Material Events, Classified Information and Other Communications, the Board of Directors of the Company approved, at the meeting held on May 14, 2013, to grant powers of attorney in favor of the Company’s attorneys – in - fact so that two of them, jointly, on behalf and in representation of the Company may: (i) approve the amendments to the Internal Rules of Conduct of the Company as may be necessary at present and in the future, and in general when such people deem it advisable; and (ii) appoint and/or revoke Stock Market Representative, Legal Representatives and/or the Accountant of the Company, before the Superintendency of the Securities Market (“SMV”), Bolsa de Valores de Lima S.A.A. (“BVL”), CAVALI S.A. I.C.L.V. (“CAVALI”) and/or any other competent entity with respect to the acts of such representatives.
3. In exercise of the powers described in paragraph 2 above, the Company proxies executed and approved version No. 2 of the Rules in order to contribute and strengthen the level of transparency in the securities market and correct pricing of the securities issued by the Company.
4. Subsequently, having been repealed the regulation referred in paragraph 2 above by SMV Resolution No. 005-2014-SMV/01, which approved the new Regulation of Material Events, amendments were made to version No. 2 of the Rules in order to observe the provisions set forth in the Regulation of Material Events. In this sense and pursuant to the provisions set forth in article 19 of the Regulation of Material Events, the Board of Directors of the Company, at the meeting held on August 21, 2014, approved version No. 3 of the Rules.
5. Likewise, as a consequence of the amendments made to the Regulation of Material Events, by means of SMV Resolution No. 033-2015-SMV/01 and SMV Resolution No. 015-2016-SMV/01, certain adjustments were incorporated into version No. 3 of the Rules to reflect such amendments. In this regard, the Board of Directors of the Company, at the meeting held on November 14, 2017, approved version No. 4 of the Rules.
6. Finally, considering that certain amendments have been made to the regulatory framework referred to in the Rules, the Company has deemed convenient to made certain amendments and/or clarifications thereto. In this regard, the Board of Directors of the Company, at the meeting held on November 10, 2022, approved version No. 5 of the Rules.
7. Pursuant to the provisions set forth in the preceding paragraphs, the versions of the Rules are the following:
 - Version No. 1 of the Internal Rules of Conduct – version approved at the Board Meeting held on June 16, 2005.
 - Version No. 2 of the Internal Rules of Conduct – version approved by the Company proxies by virtue of the powers conferred on them at the Board Meeting held on May 14, 2013.
 - Version No. 3 of the Internal Rules of Conduct – version approved by the Board of Directors of the Company at the meeting held on August 21, 2014.

- Version No. 4 of the Internal Rules of Conduct – version approved by the Board of Directors of the Company at the meeting held on November 14, 2017.
- Version No. 5 of the Internal Rules of Conduct – version approved by the Board of Directors of the Company at the meeting held on November 10, 2022.

Consequently, with the approval of Version No. 5 of the Rules, contained herein, Version No. 4 of the Rules is fully superseded and replaced.

SECTION ONE

LEGAL BASIS

- 1.1 Orderly Unique Text of the Securities Market Law, as approved by Supreme Decree No. 093-2022-EF and amendments thereto (the "LMV").
- 1.2 Regulation of Material Events and Classified Information, as approved by SMV Resolution No. 005-2014-SMV-01 (the "Regulation of Material Events").
- 1.3 Regulation against Market Abuse Regulation – Rules on Insider Trading and Market Manipulation, as approved by SMV Resolution No. 005-2012-SMV-01 and amendments thereto (the "Regulation against Market Abuse").
- 1.4 Guidelines Against the Misuse of Inside Information, as approved by SMV Resolution No. 017-2015-SMV-01.
- 1.5 Regulation of the MVNet and SMV Virtual System, as approved by Superintendent Resolution No. 092-2020-SMV-02 (the "Regulation of the MVNet System").
- 1.6 Regulation of Sanctions, as approved by SMV Resolution No. 035-2018-SMV-01 (the "Regulation of Sanctions").
- 1.7 Regulation of Indirect Ownership, Related Parties and Economic Groups, as approved by SMV Resolution No. 019-2015-SMV-01 (the "Regulation of Economic Groups").
- 1.8 Regulation of the Public Registry of the Securities Market, as approved by CONASEV Resolution No. 079-97-EF-94.10.
- 1.9 Rules for Preparation and Submission of Financial Statements and Annual Report by the entities supervised by the Superintendency of the Securities Market, as approved by SMV Resolution No. 016-2015-SMV-01.
- 1.10 Technical Specifications of the Registration and Supervision System, applicable to entities supervised by the SMV that must comply with their disclosure and reporting obligations, as approved by the Superintendent Resolution No. 003-2022-SMV/02.

SECTION TWO

TERMS AND DEFINITIONS

For the purposes hereof, the terms below shall have the following meaning:

- 2.1 Advisors: Individuals who, without having a relationship of dependency with the Company, provide advisory services to the Board of Directors and affect their decisions.
- 2.2 Stock Exchange: Bolsa de Valores de Lima S.A.A.
- 2.3 Confidential Documents: All documents produced by the Company, except for those containing information that (i) becomes freely accessible to the general public, provided that it is not as a direct or indirect consequence of non-compliance with legal provisions in force and effect; and (ii) the information that has been reported as a Material Event, except where it is classified as Privileged Information.
- 2.4 Legal Entities: These include i) investment funds, trust funds and other autonomous funds managed by third parties, which do not have legal personality or, ii) agreements whereby two or more individuals, who establish a temporary association, have the right or common interest to perform a specific activity, without constituting a legal entity. The securities investment funds and pension funds are not classified as legal entities.
- 2.5 Entity or Entities: Legal person or Legal Entity.
- 2.6 ENGIE Perú S.A.: One of the companies that are part of the Economic Group of the Company.
- 2.7 Economic Group: It is composed of the Company and the Entities belonging to its economic group, as this term is defined in the Regulation of Economic Groups or superseding regulations.
- 2.8 Institutional Investor: Individuals who, given their nature, characteristics or knowledge, properly understand, manage and assess risks associated with their investment decisions. Institutional investors are the individuals and legal entities listed in Appendix 1 of the Regulation of the Institutional Investors Market, as approved by SMV Resolution No. 021-2013-SMV-01.
- 2.9 Privileged Information: Privileged Information is understood as any information related to the Company, its businesses or one or several Securities issued or under guarantee, not disclosed to the market and, if made public, given its nature, could affect the liquidity, price or listing of the Securities issued (and, if made public, would affect the investment decisions of investors or potential investors). It also includes the Confidential Information and the information resulting from the purchase or sale operations to be conducted by an institutional investor in the securities market, as well as the information related to public offerings.

Pursuant to the provisions set forth in article 4 of the Regulation against Market Abuse, the information not disclosed to the market is understood as the information that, while intended to be disclosed to the market, has not been disclosed through the mechanisms permitting access to such information by the general public, including the RPMV, the information systems managed by the Stock Exchange or any other means of mass communication. The information intended to be disclosed to the general public is not classified as public information when it has only been disclosed by the Company at the general shareholders' meetings, Board meetings, Audit Committee meetings, meetings of the Committee for the Review of Transactions between Affiliated Companies or other meetings or committees, group of investors, analysts or other attendees.

Likewise, the information of public domain which given its nature is able to affect the liquidity, price or listing of a security shall be understood as the information not yet

disclosed to the market that, if made public, would affect the investment decisions of investors or potential investors.

By way of illustration, but not limitation, a list of the information that could qualify as Privileged Information is included in Appendix No. I of this document.

- 2.10 Classified Information: Classified Information is any event or ongoing negotiation, whose anticipated disclosure could cause damage to the Company.

The Board of Directors of the Company is responsible for classifying an event as Classified Information. The agreement whereby this classification is provided shall be adopted with the favorable vote of three quarters (3/4) of the members of the Board of Directors. The information classified as such shall be reported to the Securities Market Superintendent within the day following the adoption of the resolution of the Board of Directors, requesting in such report to keep it confidential and attaching the documentation as required by the Regulation of Material Events.

- 2.11 Material Event: Pursuant to the provisions set forth in article 3 of the Regulation of Material Events, is any act, decision, agreement, event, ongoing negotiation or information related to the Company, its Securities (shares or bonds) or its business, which has the capacity to significantly influence:

- (i) the decision of a prudent investor to purchase, sell or hold a Security; or
- (ii) the liquidity, price (in the case of bonds) or listing (in the case of shares) of the Securities issued.

To assess the capacity of the information to have significant impact and its possible classification as a material event, the significance of the act, agreement, event, ongoing negotiation or set of circumstances on its activity, equity, results, financial standing or business or commercial position in general; or on their securities or offering thereof; as well as on the price or trading of its securities, shall be considered.

In addition, the information of the Economic Group known or should be reasonably be known by the Company, and with the capacity to have a significant impact on the Company or its Securities (shares or bonds) also classifies as a Material Event.

- 2.12 LMV: It refers to Supreme Decree No. 093-2002-EF that approved the Single Revised Text of the Security Market Law, as amended or may be amended.
- 2.13 MVNET: Peruvian securities market system for exchange of information, which permits storing information, uses digital signatures, authentication, and channels for the secure and efficient exchange of information, among entities and the SMV, pursuant to the MVNET System Regulations.
- 2.14 Rules: Internal Rules of Conduct of the Company, as contained in this document.
- 2.15 Relatives: Individuals related by the second degree of consanguinity, first degree of affinity and the spouse. They also include common law partners pursuant to article 326 of the Civil Code.
- 2.16 Main Officers: Managers, administrators, executives, or those who perform similar roles, irrespective of the denomination provided to them, who have the authority to decide upon relevant matters, such as planning and directing activities or operations, among others. In the case of the Company, the officers are included, without limitation, in the list attached in Appendix No. II.
- 2.17 RPMV: Public Registry of the Securities Market of the SMV.
- 2.18 Stock Exchange Representatives: Company proxies appointed by the Board of Directors as the individuals authorized to submit to the SMV and the Stock Exchange the information contemplated in the Regulation of Material Events. The identity of the

exercising the function of Stock Exchange Representatives of the Company is available on the SMV website.

- 2.19 SMV: Superintendency of the Securities Market (former Supervisory Commission of Companies and Securities – CONASEV).
- 2.20 Securities: Transferable securities issued by the Company and registered in the RPMV.

SECTION THREE

GENERAL OPERATION PRINCIPLES

- 3.1 The Rules are mandatory for all Company employees, including its shareholders, as well as the individuals referred to in these Rules. Each employee of the Company, including its shareholders, shall be provided with a copy of the Rules, with a charge of acceptance of its contents, as per the form attached in Section Eight.
- 3.2 The Company has established its guidelines for adequate corporate external communication with the national or foreign press and, in general, with media outlets. The spokespersons appointed by the Company are the only individuals authorized to make statements on behalf of ENGIE and may transfer this responsibility with the express instruction by the Chief Executive Officer, in coordination with the executive committee of the Company and the GCMC. All other employees may not make any statements or coordination on behalf of the Company with the press and, in general, with the media outlets, except with express authorization by the Chief Executive Officer, in coordination with the executive committee and the GCMC.
- 3.3 Providing true, clear, sufficient, and timely information to the market is deemed vital by the Company to promote transparency in the securities market, as well as adequate protection of shareholders and investors. In order to contribute with the correct formation of price of the Securities, the Main Officers, Stock Exchange Representatives and, in general, all employees of the Company are permanently obligated to act with due diligence during the performance of their duties and must therefore ensure at all times that the information they manage and convey – within their areas of responsibility – is true, clear, sufficient and timely.
- 3.4 The Main Officers, Stock Exchange Representatives and, in general, all employees of the Company with access to Privileged Information, Classified Information or Confidential Documents are strictly prohibited from using it for personal or third-party benefit, from making recommendations regarding the Securities on which they have Privileged Information; as well as and from disclosing it to their blood or affinity relatives, spouse and/or any other individual.
- 3.5 The provisions set forth in the preceding paragraphs is applicable not only with respect to the Privileged Information or Confidential Documents to which the Main Officers, Stock Exchange Representatives and/or employees of the Company had access due to their position or competency, but also with respect to the Privileged Information, Classified Information or Confidential Documents to which they had access through other means or circumstance.
- 3.6 The Main Officers, Stock Exchange Representatives and/or employees of the Company shall constantly evaluate their decisions and guide their professional performance so as to guarantee, at all times, the transparency and integrity of the information that the Company discloses to the market.
- 3.7 The Main Officers of the Company shall communicate to the Stock Exchange Representatives acting as Holders, with copy to the Ethics Officer of the Company, through the communication model attached in Appendix No. III of these Rules, about any transaction that they or any of their Relatives may conduct with the Securities. Such communication shall be made at least one (1) day before the date when such individuals or any of their Relatives intend to make such transaction with the Securities. The Main Officers of the Company shall inform their Relatives about the applicable restrictions on them, as provided for in these Rules.

For clarification purposes, it is hereby established that the aforementioned communication shall be submitted one (1) business day before the day when the

corresponding order is intended to be submitted for purchase and sale operation or any other financial transaction, to the intermediary agent in charge of the transaction.

The Main Officers shall comply with the provisions set forth in article 44 of the Securities Market Law, Orderly Unique Text of the Securities Market Law, Supreme Decree No. 093-2002-EF, regulation attached in Appendix No. IV of these Rules. In accordance with this article, the profits obtained by the Main Officers through the purchase and sale or sale and purchase of Securities, within a period of three (3) months, shall be transferred in full to the Company.

Without prejudice to the foregoing, the Main Officers and/or any of their Relatives and/or employee of the Company, who have been informed that due to their duties they have access to Privileged Information, are prohibited from conducting any type of transaction with the Company Securities, for thirty (30) calendar days prior to (i) the deadline established by the regulation for the approval of the individual audited annual financial statements, as well as the quarterly financial statements¹, or (ii) the date of communication of these financial statements to the SMV by the Company, whichever occurs first.

- 3.8 The Main Officers are prohibited from communicating or issuing an opinion to the general public, which constitutes a value judgment or recommendation about the Securities.
- 3.9 The employees of the Company shall perform their duties in strict compliance with (i) the provisions set forth in articles 32, 41, 43, 44, 45, 47 and 51 of the LMV (to the extent applicable), which are detailed in Appendix No. IV of these Rules; and (ii) all other rules that may be applicable in the future, which will be informed in a separate document with acknowledgement of receipt, where appropriate.

The Main Officers are required to carry out the necessary actions, under the terms stipulated by the applicable regulations, to make sure that their subordinates comply with the aforementioned obligations, to the extent applicable.

¹ Pursuant to SMV Resolution No. 016-2015-SMV-01, the deadlines for the approval (and submission to the SMV) of the Individual Annual Audited Financial Statements, as well as the Individual Quarterly Financial Statements, are as follows:

- Financial Statements – First Quarter: March 31 of every year.
- Financial Statements – Second Quarter: July 31 of every year.
- Financial Statements – Third Quarter: October 31 of every year.
- Financial Statements – Fourth Quarter: February 15 of every year.
- Financial Statements – Annual: March 31 of every year.

SECTION FOUR

STOCK EXCHANGE REPRESENTATIVES

4.1 On the performance of their duties

The Company officers appointed by the Board of Directors as Stock Exchange Representatives will be deemed to have been authorized to submit to the SMV and to the Stock Exchange the information contemplated in the Regulation of Material Events.

The Company has and will have Principal Stock Exchange Representatives and Alternate Stock Exchange Representatives, as identified on the website of the SMV.

In the absence of the Principal Stock Exchange Representatives and the Alternate Stock Exchange Representatives, the duties corresponding to the position shall be borne provisionally by the Chief Executive Officer of the Company.

The Company is accountable for all the information that the Principal and Alternate Stock Exchange Representatives provide to the SMV and, where applicable, to the Stock Exchange or to the person responsible for the centralized trading mechanism.

4.2 Roles of the Principal Stock Exchange Representatives

The Principal Stock Exchange Representatives (and the Alternate Stock Exchange Representatives, where appropriate) shall be responsible for:

- (i) Promoting knowledge of these Rules within the Company, as well as inform to the personnel about the regulation of the securities market that may be applicable regarding the transparency of the information, the misuse of Privileged Information and market manipulation.
- (ii) Communicating to the Chief Executive Officer and Ethics Officer the information concerning the individuals infringing the provisions set forth in these Rules in order to start the corresponding internal sanctioning and disciplinary proceedings.
- (iii) Interpreting the Rules and resolve any doubts or questions regarding their application.
- (iv) Communicating to the SMV the acts, events, decisions, agreements, ongoing negotiations as Material Events.
- (v) Proposing to the Board of Directors the classification of certain acts, events, decisions, agreements or ongoing negotiations as Classified Information.
- (vi) Keeping a documentation record of the Material Events, and of each operation conducted by the Company classified as Classified Information, containing the names of the Main Officers, all other employees of the Company and/or Advisors intervening directly or indirectly in it, as well as any other individual who may have had access to the information, whether working or not for the Company. This record shall indicate the date where each of the involved individuals has become aware of the information subject matter thereof and the period during which such information shall be kept classified.
- (vii) Expressly advising the individuals, internal or external to the Company, participating or intervening in the Company operations classified as Material Events or Classified Information, about the classification as Privileged Information and their duty of confidentiality.
- (viii) Determining which individuals, despite not being within the scope of application of these Rules, may be subject to them in a given time, and report this event to

the Legal Vice-President and/or the Chief Executive Officer for the purposes set forth in paragraph 5.2 of Section Five.

- (ix) Requiring a commitment of confidentiality, where applicable, to the individuals not related to the Company in possession of Classified Information or Privileged Information, and not within the scope of application of these Rules, except in cases where commitments of confidentiality have been previously entered into with the Company.
- (x) Evaluating (ex-ante and ex-post) press releases, statements to general news outlets, internet, electronic mail, social networks, and presentations to reporters, investment analysts or similar, investors or shareholders, whether the Main Officers, employees of the Company or Advisors have a significant interest in the Company's share capital², which may be prejudicial to the businesses of the Company or may be classified as a Material Event and/or Classified Information and, if deemed pertinent, communicate such press releases, statements and/or presentations to the Chief Executive Officer for him/her to decide whether to summon the Board of Directors to report these events. In any case, if it is determined that the information that is disclosed through media outlets classifies as a Material Event, it shall be communicated as such.
- (xi) Establishing the necessary procedures and regulations to improve the application of the Rules.
- (xii) Communicating through MVNET or any other means that the SMV makes available in the future and within the timeframes established by this entity, the Material Events and Classified Information.
- (xiii) Clarifying or refuting, or otherwise reporting as a Material Event, after becoming aware of it, the information posted in media outlets (which must qualify as a Material Event) that is false, inaccurate, or incomplete, including the information that has not been prepared or communicated by the Company. The posted information shall meet the criteria for determining the capacity of significant influence of the information established by the Regulation of Material Events. The clarification or refutation constitutes a Material Event.
- (xiv) Clarifying or refuting, or otherwise reporting as a Material Event, after becoming aware of it, the information posted in media outlets (which must qualify as a Material Event) by the Company representatives or third parties that have or have had a relationship with the Company, or due to their condition, exercise of their duties or particular circumstances have or have had access or are in possession of information related to the Company. The statements shall meet the criteria to determine the capacity of the information to have a significant impact established in the Regulation of Material Events. The clarification or refutation constitutes a Material Event.
- (xv) Providing clarifications, explanations, rectifications, modifications, or additional information that the SMV and/or the Stock Exchange may require to the Company in the cases established in the Regulation of Material Events, having to meet such requirements through the communication of Material Events and according to the aforementioned Regulation.
- (xvi) Addressing expeditiously the information requirements or queries made by the SMV and/or the Stock Exchange.

² Except for the information to be disclosed to them, in this case, due to their position as administrators.

- (xvii) Verifying that the documentation through which the Material Event and Classified Information are reported meet the form and content requirements, as established in the Regulation of Material Events.
- (xviii) All others expressly established in these Rules or others as may be imposed by legal requirement.

SECTION FIVE

CONFIDENTIAL TREATMENT OF PRIVILEGED INFORMATION

- 5.1 In case any employee of the Company or any Entity of its Economic Group, Stock Exchange Representatives or Main Officers have questions about the privileged nature of any information (i.e., whether it can be deemed Privileged Information), these shall make the respective query to the Principal Stock Exchange Representatives, the Legal Vice-President or the Chief Executive Officer, or the Chairman of the Board of Directors (the latter only in case it is the Chief Executive Officer who has question on the matter).
- 5.2 The individuals who are involved in an operation constituting Privileged Information or classified as Classified Information shall:
- (i) Restrict the knowledge of the information related to such operation, strictly to individuals internal or external to the Company who need to know it for the performance of their duties, coordinating, where appropriate, the execution of the respective commitments of confidentiality.
 - (ii) Adopt safety measures for the custody, archiving, access, reproduction, and distribution of the information related to such operation. The individuals involved in an operation constituting Privileged Information or classified as Classified Information, shall act with diligence in its usage or handling, being responsible for safekeeping, conserving and maintaining the strict confidentiality of all the information related to such operation.
 - (iii) Treat at all times the information related to such operation with utmost care and ensuring in any case that the archiving, reproduction and distribution thereof is made so that the content thereof is only known by those individuals authorized to access such information.
 - (iv) Comply with any other instruction and/or recommendation that may be indicated to it in this regard by the Main Officers.
- 5.3 Likewise, in order to comply with the obligations contained in article 7, paragraphs 7.1, 7.2 and 7.4 of the Regulation against the Misuse of the Market, the Company shall take the following measures:
- (i) It shall inform its personnel of the applicable legal regulations about the use of the Privileged Information, the amendments thereto, as well as the sanctions and criminal consequences associated with its disclosure, recommendation or misuse through bulletins, internal memoranda, electronic mails, letters or training courses.
 - (ii) It will collect written statements whereby such personnel declare to have read and understood the applicable regulations, as well as the sanctions and criminal consequences related to the disclosure, recommendation, or misuse of the Privileged Information.
 - (iii) It will inform the personnel who have access to the Privileged Information and who have stopped providing services to the Company of the duty to comply with legal obligations to safeguard its confidentiality (not to disclose, not to recommend and misuse such information). In addition, in case of new hires in the Company, it will inform and explain in induction sessions about the regulation and internal procedures in place for Privileged Information management and the consequences in case of non-compliance.
- 5.4 The individuals who take part in an operation where they have access to Privileged Information or that has been classified as Classified Information, they shall be prohibited from:

- (i) Disclosing or relaying the information related to the operation to other individuals until it is disclosed to the market.
 - (ii) Recommending making operations with Securities.
 - (iii) Misusing and making profit, either directly or indirectly, for personal benefit or that of third parties, from the information obtained.
- 5.5 In case of infringement of the preceding prohibitions and without prejudice to the sanctions specified in Section Seven herein, the corresponding civil, criminal and administrative sanctions will be applied pursuant to the regulations in force and effect upon infringement of the prohibitions.

SECTION SIX

SUBMISSION OF INFORMATION TO THE SMV REGARDING MATERIAL EVENTS AND CLASSIFIED INFORMATION

6.1 Preparation of Material Events

The Main Officers are obliged to report to the Stock Exchange Representatives about:

- (i) Any agreement or decision, act, event or fact classified as a Material Event as soon as it becomes aware of it.
- (ii) The press releases, statements to media outlets or presentation to analysts where general information about the Company and its Economic Group has been provided.
- (iii) The posting of false, inaccurate or incomplete information, including information not prepared or disclosed by the Company, in a media outlet. The posted information shall meet the criteria to determine the capacity of the information to have a significant impact established in the Regulation of Material Events. The information referred to in this paragraph shall be classified as a Material Event.
- (iv) Whether it has been published in the media, statements made by the Company representatives or third parties who have or have had a relationship with the Company, or who, due to their condition, the performance of their duties or particular circumstances, have or have had access or know the information related to the company. The statements shall meet the criteria to determine the capacity of the information to have a significant impact established in the Regulation of Material Events. The statements referred to in this paragraph shall be classified as a Material Event.

6.2 Classification as Material Events

The criterion or parameter to be used to determine whether an act, decision, agreement, event, ongoing negotiation or information related to the Company, to the Securities or its businesses, qualifies or not as a Material Event, is its capacity to have a significant impact on: i) the decision of a sensible investor to purchase, sell or keep the Securities; or, ii) the liquidity, price or listing of the Securities, pursuant to the provisions set forth in the Regulation of Material Events. In addition, to assess the capacity of the information to have a significant impact and its possible classification as a Material Event, the Company will consider the significance of the act, agreement, event, ongoing negotiation, decision or set of circumstances on its activity, equity, results, financial standing or business or commercial position in general; or on its Securities or in the offering thereof; as well as on the price or trading thereof.

The Finance Division and Legal Division shall be responsible for submitting the events for their classification as a Material Event to the Distribution List, which shall be composed permanently by: i) the Stock Exchange Representatives of the Legal and Finance Divisions, ii) the Legal Vice-President, iii) the Finance Vice-President, iv) the Communication and Corporate Branding Management, and v) any other individual who shall be involved for the classification of the Material Event.

The classification of the events as Material Events shall be communicated to the Chief Executive Officer for information and/or validation.

6.3 Financial Reporting

The Financial Statements approval procedure is as follows:

- The Accounting Area of the Company prepares the first version of the Financial Statements (quarterly and yearly).
- The Accounting Manager reviews such Financial Statements and submits them to the Finance Vice-Presidency (or Finance Vice-President), and to the Chief Executive Officer for approval.
- With the approvals referred to in the preceding paragraph, the Financial Statements are presented to the Board of Directors for approval and, in the case of yearly Financial Statements, to the General Shareholders' Meeting for approval, bodies that approve them, as appropriate.
- The Financial Statements are reported to the SMV as Material Events.

It should be noted that the Company has an Audit Committee that assists the Board of Directors with the supervision of financial reports, internal control, risk assessment and management, compliance with applicable laws and regulations, as well as the verification of transparency and integrity of the financial information that the Company makes public.

In addition, pursuant to the provisions set forth in article 38 of the Regulation of Financial Information and Manual for the Preparation of Financial Information, as approved by CONASEV Resolution No. 103-99-EF-94.10, the companies with the obligation to report audited financial information shall report the appointment of independent auditors as a Material Event latest by June 30 of each year. The date where the audit work will commence shall also be reported as a Material Event.

6.4 Reporting to the SMV

The Principal Stock Exchange Representatives shall proceed to report through MVNET or any other means that the SMV will make available in the future, within the opening hours when the system is available and within the timeframes established by the SMV, the Material Events and Classified Information.

The Material Events will be submitted according to the nature of the information they contain. Consequently, it may be submitted through structured and non-structure forms in accordance with the Technical Specifications of the Registration and Supervision Information System, applicable to those supervised by the SMV, who shall comply with their obligations for communication and submission of information, as approved by Superintendent Resolution No. 003-2022-SMV/02.

6.5 Classified Information

The Company, under its own responsibility, may classify an event or ongoing negotiation as Classified Information when it determines that its anticipated disclosure may be prejudicial.

The information classified as Classified Information shall be reported to the Securities Market Superintendent within the day following the adoption of the Board of Directors agreement that classifies the event or ongoing negotiation as Classified Information. In this case, the Stock Exchange Representative shall report the Classified Information via MVNET, separately from the communication channel established for Material Events, specifying that it is Classified Information.

The respective communication of Classified Information shall be submitted attaching the following documents:

- (i) Detailed explanation about the event or ongoing negotiation.
- (ii) Statement that the event or ongoing negotiation has been subject to a confidentiality agreement adopted with the favorable vote of at least 3/4 of the Board of Directors.

- (iii) Rationale for adopting the confidentiality agreement, specifying why the anticipated disclosure of the event or ongoing negotiation, subject matter of the agreement may be detrimental.
- (iv) Indication of the expressly established timeframe, during which the event or ongoing negotiation will be maintained as classified; and
- (v) Statement by the Company that it is responsible for ensuring and keeping the secrecy and confidentiality of the Classified Information.

In addition, the measures adopted by the Company to such effect shall be identified and specified, attaching: (i) the full list of individuals who are in possession of the information subject matter of the confidentiality agreement, whether working or not for the Company; (ii) the statement of having required a commitment of confidentiality to the individuals outside the Company who are in possession of the classified information and not bound by these Rules; and (iii) statement to be obliged to report on a permanent basis any significant act related to the information subject matter of the communication during the confidentiality phase.

The list of individuals referred to in the preceding paragraph does not affect the presumption of access provided for in articles 41 and 42 of the LMV.

The aforementioned communication shall be accompanied by a copy of the pertinent portion of the Board of Directors' minutes, duly certified by the Chief Executive Officer or whoever has the authority to do it, which shall necessarily include:

- (i) The identification of the Board members who attended the meeting, as well as clear identification of the individuals who voted in favor of the agreement, noting that they make up at least 3/4 of such body.
- (ii) Detailed explanation of the fact or ongoing negotiation.
- (iii) Rationale for adopting the confidentiality agreement, specifying why the anticipated disclosure of the event or ongoing negotiation, subject matter of the agreement may be detrimental.
- (iv) The adopted agreement with indication of the expressly established timeframe, during which the event or ongoing negotiation will be maintained as classified and the decision to report such agreement to the SMV.

The Classified Information constitutes Privileged Information.

SECTION SEVEN

INFRINGEMENTS AND SANCTIONS

7.1 The following are very serious infringements related to the provisions contained in these Rules³:

- (i) To carry out any act, omission, practice or conduct against the integrity or transparency of the market, of classified as market abuse pursuant to the regulation on the matter.
- (ii) Making transactions or induce the purchase or sale of securities or financial instruments through any deceptive or fraudulent act, practice or mechanism.
- (iii) Disclosing or relaying Privileged Information to other individuals.
- (iv) Recommending operations with securities while in possession of Privileged Information.
- (iv) Misusing and profiting, either directly or indirectly, for personal benefit or that of third parties, from the Privileged Information in possession.
- (v) Providing false or deceiving information regarding the situation of a security or financial instrument, of the Company or its businesses, which given their nature can have an impact on the liquidity or price of such security or financial instrument, including the spreading of rumors and fake or deceiving news through media outlets, including internet, or any other means.
- (vi) Making amendments to its bylaws, related regulations, terms of the regulation of participation, contract model, executed contracts, information prospect and any other document without complying with the provisions set forth in the regulation.

In these cases, the sanctions will be those described in article 33 of the Regulation of Sanctions.

7.2 In addition, the following are serious infringements related to the provisions contained in these Rules⁴:

- (i) Failure to prepare, in accordance with the rules that govern its preparation, the information to which they are obliged by law or by requirement of the SMV.
- (ii) Failure to post, or failure to post in a timely manner, the notices, communications or any other information they are required to post, or without complying with the regulation.
- (iii) Submitting to the SMV, to the Stock Exchange, to the entity in charge of the centralized trading mechanism, to the investor or, in general, to any other Participant, financial information prepared without observing the International Financial Reporting Standards, issued by the International Accounting Standard Board – IASB) and/or the accounting standards for preparation and submission of financial information issued by the SMV, as appropriate.
- (iv) Failure to report the material events or failure to submit individual or consolidated audited financial information, the individual or consolidated

³ Only “very serious” infringements if the Sanctions Regulation have been considered, related to the provisions contained in these Rules.

⁴ Only “serious” infringements if the Sanctions Regulation have been considered, related to the provisions contained in these Rules.

intermediate financial statements, management reports or special audit report and annual reports.

- (v) Failure to have, approve, implement or failure to comply with or amend the Rules without notice to the SMV, within the corresponding timeframe, in accordance with the regulation on this matter.
- (vi) Failure to clarify or refute, after becoming aware, false, inaccurate or incomplete information and classified as a material event, posted in media outlets and, in such case, failure to report such clarification or refutation as a material event, including the information not prepared or disclosed by the Company, pursuant to applicable regulations.
- (vii) Failure to report as a Material Event and within the established timeframes, the information whose confidential nature has ceased.
- (viii) Failure to submit or submitting incompletely to the SMV the list of individuals in possession of the Classified Information, whether working or not in the Company.
- (ix) Disclosing information that constitutes a Material Event without such information having been reported to the SMV.
- (x) Failure to comply with the obligations established in the regulation on this matter, during the period of confidentiality of information classified as confidential..
- (xi) Agreeing for its Directors a net profit-sharing of the fiscal year above six percent (6%), except where such circumstance is disclosed as a Material Event within the first month of the respective fiscal year.
- (xii) Failure to appoint, where applicable, the representative of the bondholder in a bond issuance, or designating an individual who fails to meet the requirements established to fill that position.
- (xiii) Failure to return to the Company the short-time earnings obtained within a period of three (3) months from the purchase and sale or sale and purchase of Securities in such period, within the timeframe established in the corresponding regulation or that established by the SMV.
- (xiv) Failure to submit, or at the request of the SMV, the list of individuals who had access to the Privileged Information within the established timeframe or submitting an incomplete list.
- (xv) Failure to implement the guidelines to make sure that the individuals with access to Privileged Information, due to their condition, performance of their duties or other particular events or circumstances, know the applicable regulations and sanctions related to their disclosure, recommendation or misuse; or failure to ensure adequate communication or compliance with such policies or procedures, as well as failure to comply with such guidelines.

In these cases, the sanctions would be those described in article 34 of the Regulation of Sanctions.

7.3 On the other hand, minor infringements include, without limitation, the following:

- (i) Failure to have a principal and an alternate stock exchange representative, or designating or maintaining individuals who do not meet the requirements and conditions established in the regulation on the matter to fill the role of stock exchange representative.

- (ii) Failure to submit the affidavit stating that the stock exchange representatives meet the requirements and conditions established in the regulation on this matter.
- (iii) Failure to submit in a timely manner, or submitting incompletely, or without complying with the technical specifications approved by the SMV or without communicating the approval by the corresponding corporate body, to the SMV, to the Stock Exchange, to the Commodities Exchange, to the entity in charge of the centralized trading mechanism or to any other entity or subject of the securities or commodities market, the individual or consolidated audited financial information, the individual or consolidated intermediate financial statements, management reports, additional audit report, Material Events, and annual reports.
- (iv) Submitting out of the established timeframe, or submitting incompletely, or without complying with the technical specifications approved by the SMV or without communicating the approval by the corresponding corporate body, to the SMV, to the Stock Exchange, to the entity in charge of the centralized trading mechanism or to any other entity or subject of the securities market, the individual or consolidated audited financial information, the individual or consolidated intermediate financial statements, management reports, special audit report, Material Events, and annual reports.
- (v) Not requiring the return of short-term guarantees in accordance with the regulation.
- (vi) Failure to communicate to the SMV, the Stock Exchange or the entity responsible for the centralized trading mechanism, the appointment, resignation, removal, death or impossibility to permanently fill the position of Stock Exchange Representative, pursuant to applicable regulations.
- (vii) Failure to meet the minimum technological requirements to permit the use of MVNet.

In these cases, the sanction would be an admonition or fine of not less than one (1) tax unit (UIT) and not more than twenty-five (25) tax units pursuant to the provisions set forth in article 35 of the Regulation of Sanctions.

- 7.4 On the other hand, the following is a very serious infringement of the Stock Exchange Representative: (i) not meeting the information requirements or addressing the queries made by the SMV within the timeframes established by the SMV; and (ii) not verifying that the documentation where the material events are reported and the classified information meet the form and content requirements, pursuant to the provisions set forth in the Regulation of Material Events. In these cases, a fine of not less than fifty (50) tax units and up to seven hundred (700) tax units will be imposed.
- 7.5 It should be noted that pursuant to article 30 of the Regulation of Material Events, failure to comply with the provisions set forth in the Regulation of Material Events is a sanctionable infringement and its severity will be determined pursuant to the provisions set forth in the Regulation of Sanctions.
- 7.6 In view of the foregoing, all employees of the Company are obligated to comply with the Rules. Failure to comply with the Rules is a serious labor infringement which may be sanctioned pursuant to labor legislations, the Internal Work Regulation of the Company and/or the policies and/or directives and/or general instructions that, as part of its management authority, the Company issues to its personnel. The Company officers have the duty and are responsible for complying with the Rules. In case any worker has doubt and/or concern and/or question regarding the scope and/or the interpretation of the contents of the Rules, he/she shall communicate such doubt to any of the Principal

Stock Exchange Representatives within three (3) business days until obtaining a reply. The corresponding Principal Stock Exchange Representative will address the doubt and/or concern and/or query of the worker within a reasonable period of time. Under no circumstance may the worker contend lack of knowledge of the Rules and/or the scope and/or correct interpretation thereof to justify any non-compliance.

- 7.7 Depending on the severity of the non-compliance with the provisions herein and in the exercise of its management power, the Company will apply disciplinary measures to the workers as stipulated in labor laws. In this regard, based on a case-by-case evaluation by the Company, it may apply disciplinary measures to its workers including written admonition, suspension without pay and dismissal, without the application of a less onerous sanction being a condition for the application of a more onerous sanction.
- 7.8 Notwithstanding the provisions of the preceding paragraph, the Company may resort to the corresponding civil and/or criminal actions that may be applicable. In the case of breaches by Directors, the actions will be determined by the SMV and/or the corresponding corporate bodies, without prejudice to the civil and/or criminal consequences that may be applicable.
- 7.9 The sanctions to be applied shall be logged in the personal files of each worker.

SECTION EIGHT
LETTER OF COMMITMENT

The Main Officers and the general staff of the Company shall, with their signature, acknowledge receipt and certify the reading and adherence to these Rules, committing to their full compliance without any reservation or limitation.

LETTER OF COMMITMENT

I hereby certify that I have received and reviewed the Internal Rules of Conduct of ENGIE Energía Perú S.A., that I understand the provisions contained therein and that I undertake to fully comply with them to the extent applicable to me.

I further declare to be aware that the breach of or non-compliance with this commitment makes me liable to take full responsibility for my actions and submit to the sanctions that the General Management, the Board of Directors or the General Shareholders' Meeting of ENGIE Energía Perú S.A. may apply, irrespective of the legal actions they deem appropriate to carry out and the sanctions that correspond according to the applicable regulations.

Name: _____

Title or role: _____

Date: _____

Signature: _____

APPENDIX No. I
INFORMATION THAT MAY BE CLASSIFIED AS PRIVILEGED INFORMATION

In accordance with the provisions of article 5 of the Regulation against Market Abuse - Rules on the misuse of Privileged Information and Market Manipulation, as approved by SMV Resolution No. 005-2012-SMV-01, shall be considered the following information as Privileged Information, provided that the provisions of article 40 of the LMV are complied with, which provides that privileged information is understood as any information referring to an issuer, its businesses or one or several securities issued or guaranteed by them, not disclosed to the market; and if made public, due to its nature, is capable of influencing the liquidity, the price or the listing of the issued securities, as well as the classified information referred to in article 34 of the LMV⁵ and that which is held of the purchase or sale operations to be carried out by an institutional investor in the securities market, as well as that related to a public offering.

The following list of information, without limitation, may be classified as Privileged Information:

1. Changes in the decision-making or control unit of the Company.
2. Changes in the control agreements of the Company.
3. Mergers, acquisitions or other corporate reorganizations.
4. Changes in expected profits or losses.
5. Transfers of stock packages.
6. Changes in the members of the Board of Directors, Management or equivalent bodies.
7. Reports of auditors with qualified opinion.
8. New patents, licenses or trademarks.
9. Contracts with the government, customers or suppliers.
10. Failure to pay in the case of debt instruments.
11. Shares repurchase or redemption plans.
12. Payment of dividends or changes in dividend policies.
13. Reports of security risk ratings and changes in the risk rating of a security.
14. Economic and financial restructuring, out-of-court settlement or bankruptcy.
15. Purchase or disposal of assets or changes in their quality or value.
16. Significant Legal Disputes.
17. Revocation or cancellation of lines of credit.

⁵ Article 34.- Classified Information.- An event or ongoing negotiation may be classified, when its anticipated disclosure could cause damage to the issuer.
The respective agreement must be adopted by no less than three-fourths (¾) of the members of the Company's Board of Directors or the body that performs its duties.

18. Insolvency of relevant debtors.
19. Financial statements.
20. Information related to the supply or demand of the Securities issued in the market by the Company, including that referred to public offerings and that regarding purchase or sale orders to be carried out inside or outside of centralized trading mechanisms.
21. Valuation reports prepared by audit firms, banks, investment banks or consulting firms in the framework of a public offering or exclusion take-over bid.
22. Information regarding the guarantees that support the payment of the rights conferred on the holders of securities.
23. Information from government entities including, among others, reports on economic trends (production, employment, exchange rate, interest rate, inflation, etc.) and economic policy decisions, with an impact on the legal, economic and financial development of the company.
24. Information on the purchase or sale operations to be carried out by an institutional investor in the securities market.

In addition, without prejudice to the aforementioned illustrative list established by the Regulation of Market Abuse, the Company will also consider as Privileged Information the information of the Company related to the Budget and internal forecasts prepared by the Company.

APPENDIX No. II
LIST OF MAIN OFFICERS

- Board members (Principal and Alternate Directors) of the Company and of ENGIE Energía Perú S.A.
- Members of the Management Group, as designated by the Company.

APPENDIX No. III
INTERNAL NOTICE

I, _____, holder of [National Identity Card/Alien Card] No. _____, in my position as _____ at ENGIE Energía Perú S.A. ("ENGIE")⁶, hereby declare my intention to conduct a transaction to [purchase/sell] [number] of _____ [Shares/Bonds/other Securities] of ENGIE during the period comprised between _____, _____ and _____, _____⁷.

Lima, ____ day of _____, 20 ____.

[Name]
[Type and ID Document No.]

⁶ When the transfer of Company shares is carried out by or in favor of the Main Officers for an amount equivalent to 1% of the Company's issued capital stock, the amount of the transfer shall also be reported.

⁷ The reported period may not exceed five (5) calendar days from the date on which the communication is submitted. Likewise, said period cannot be found within the 30-calendar-day period contemplated in paragraph 3.7 of these Rules.

APPENDIX No. IV

APPLICATION REGULATIONS

Pertinent articles of the LMV:

Article 32.- Transfer Information.- Any transfer of securities entered in the Registry equal to or higher than one per cent (1%) of the issued amount, carried out by or in favor of any of the directors and managers of the issuer, their spouses and relatives up to one degree of consanguinity, shall be informed by the issuer to SMV and the exchange or entity in charge of operating the centralized mechanism wherein the security is registered, as applicable, within five (5) days after the transaction is notified to the issuer. The notice shall indicate the number of the transfer securities, and the price paid. This information shall be disseminated immediately by SMV and the corresponding exchange or entity in charge of operating the centralized mechanism.

Furthermore, in line with the requirements of the preceding paragraph, the issuers shall inform such institutions about the transfer of capital stock entered in the Registry, carried out by persons that directly or indirectly hold ten percent (10%) or more of the issuer's capital or by persons that, due to an acquisition or disposal, hold or lose such percentage.

Article 41.- Assumption of Access.- Unless proof to the contrary is provided, for the purpose of this law, it is assumed that the following parties have access to privileged information:

- a) The directors and managers of the issuer and the institutional investors, as well as the members of the Investment Committee of the latter, if applicable;
- b) The directors and managers of the corporations related to the issuer and the institutional investors;
- c) The shareholders that individually or jointly with their spouses and relatives up to one degree of consanguinity hold ten percent (10%) or more of the capital of the issuer or the institutional investors; and,
- d) The spouse and relatives up to one degree of consanguinity of the persons mentioned in the preceding paragraphs.

Article 43.- Prohibitions.- The persons that have privileged information are forbidden from:

- a) Revealing or giving the information to other individuals until it is made available to the market;
- b) Recommending to carry out transactions with securities about which they hold privileged information; and,
- c) Unlawfully using and profiting, directly or indirectly, in their own benefit or the benefit of third parties, from privileged information.

These individuals are obliged to ensure that their subordinates comply with the prohibitions established in this article.

The persons who fail to comply with the prohibitions established in this article shall surrender the obtained benefits to the issuer or fund, when the information refers to transactions of mutual funds, investment funds, pension funds, or other funds managed by institutional investors.

Article 44. Return of Short-Term Profits.- Any profit earned by the directors and managers of the issuer, as well as the directors, managers, members of the investment committee and persons involved in the investment process of the managing companies,

of the investment fund management companies, and the pension fund management companies, arising from the purchase and sale or the sale and purchase, within a three-month period, of securities issued by the issuer, shall be handed over in its entirety to the issuer or the equity, as applicable. The provisions of this paragraph are independent from those relating to the unlawful use of comply with information.

Through general provisions, SMV can regulate the provisions of this article, as well as the assumptions for the exemption of the profit return obligation.

Article 45.- Confidentiality of Identity.- Directors, officers and workers of the intermediation agents, mutual fund, investment in securities and investment funds management companies, risk rating agencies, issuers, representatives of bondholders, as well as directors, members of the Board of Directors, officers and workers of stock exchanges and other entities in charge of operating centralized mechanisms, as well as of securities clearing and settlement institutions, are forbidden to provide any information on the buyers or sellers of the securities listed in the stock exchange or other centralized mechanisms, unless they have their written authorization, SMV requested such information, or the exceptions mentioned in Articles 32 and 47.

Similarly, the preceding prohibition also extends to the information regarding buyers and sellers of marketable securities traded off the centralized mechanisms, as well as that referred to subscribers or purchasers of securities placed through primary or secondary public offering.

In case of breach of the preceding provisions, the abovementioned subjects, notwithstanding the corresponding sanction, are joint and severally liable for the damages caused.

Article 47.- Exceptions.- The duty of confidentiality does not apply to the directors and managers of the subjects mentioned in the two preceding Articles, in the following cases:

- a) In the presence of requests issued by judges, courts and prosecutor in the regular exercise of their functions and which refer to a specific process or investigation, wherein the person referred to in the request is a party to.
- b) When the information refers to transactions executed by persons involved in drug-trafficking or who are suspected of participating in it, contributing to it, or concealing it, and which is directly requested to SMV or, through it, to the exchanges, other entities in charge of operating centralized mechanisms, securities clearing and settlement institutions, as well as intermediation agents, by a foreign government with which the country has signed an agreement to fight and sanction this crime; and,
- c) When the information is requested by control bodies of countries with which SMV has signed cooperation agreements or memorandums of understanding, provided such petition is made through SMV and that the laws of such countries consider similar prerogatives for the information requests submitted by SMV.
- d) When the information, whether individual or contained in the registries, is requested by the Financial Intelligence Unit of Peru, as part of its investigation functions as defined by its charter, as amended.
- e) When the information is requested by the National Superintendence of Tax Administration, in the regular exercise of its functions and referring to the income attribution, losses, credits and/or withholdings that shall be made to the participants, investors and, in general, any contributor, in accordance with the Income Tax law.⁸

⁸ Pursuant to Article 1 of Resolution No. 039-2006-EF-94.10, published on July 15, 2006, the scopes of paragraph e) are interpreted under the following terms: The exception to the duty of confidentiality set forth in paragraph e) of article 47 of the LMV

Article 51.- Obligation of the Issuer.- The issuers with securities registered in the Register are subject to the following regulations:

a) The directors and managers are prohibited from receiving corporations' money or goods on loan, or to use for their own benefit, or for the benefit of those related to them, the corporations' goods, services or credits for their own benefit, or the benefit of relations, without previous authorization of the Board of Directors;

b) The directors and managers are forbidden from profiting from their position, through any means whatsoever and to the detriment of the corporate interest to obtain unlawful advantages for their benefit or their relations; and,

c) The execution of each act or agreement that involves at least five percent of the assets of the issuing corporation with natural or legal persons related to their directors, managers or shareholders that directly or indirectly represent more than ten percent of the corporation's capital, requires the previous approval of the Board of Directors, excluding the related director. When calculating the five percent, the last relevant financial statements shall be taken into account.

In the transactions wherein the issuing company's controlling shareholder also exercises the control of the legal entity participating as the counterparty in the corresponding act or agreement subject to the Board of Directors' previous approval, it is additionally required to submit the terms of such transaction to a review by an entity external to the issuing company. An external entity is the audit firm or other legal entities determined by CONASEV through a general provision.

The entity that reviews the transaction shall not be related to the involved parties, or the directors, managers or shareholders owning at least ten percent of the share capital of such legal entities. The entity that audited the issuing company's financial statements in the last two years is considered to be related to it, among others.

CONASEV is responsible for defining the scope of the control and relationship terms and for regulating the participation of the entity external to the corporation and other aspects of this article.

The benefits obtained in breach of this Article shall be returned to the corporation, without prejudice of damages and criminal court filings, as appropriate.

constitutes restricted access to the information of investors of the securities market, and will only operate in concrete cases where the powers of the tax administration are exercised regarding one taxpayer of the income tax referred to in the Income Tax Law. The information that can be accessed by SUNAT regarding the participants of the funds, investors or other income taxpayers, is that contained in the certificate of income allocation referred to in the Regulation of the Income Tax Law, where it is not possible for SUNAT to access the additional information regarding the participants, as it would imply a break of the confidentiality duty.

APPENDIX No. V
COMMITMENT OF CONFIDENTIALITY

Lima, [●], [●] [●], [●]

ENGIE ENERGÍA PERÚ S.A.

Av. República de Panamá No. 3490

San Isidro.-

To: Mr. [●]

Re.: Letter of Confidentiality

Dear Sirs,

We hereby refer to the information that will be provided to [me/us] or made available to [me/us] in [our] capacity as [●], within the framework of [*Insert brief description of the transaction*] (the "Transaction").

In this regard, [I/we] hereby confirm that, [according to our company's practices], all the information provided to [me/us] by ENGIE Energía Perú S.A. ("ENGIE" or the "Company") or its counterparty, their respective officers and staff in general, in connection with the Transaction or that we generate based on the information provided by the Company [is/will be] considered confidential and used exclusively for the purposes of the services to be provided to ENGIE.

In this sense, [I /we] undertake to keep confidential the contents of the Transaction and any contract or document that is negotiated or signed as a result of said Transaction. [My obligation is/Our obligations are] applicable to the information provided by you.

[The obligation to maintain the confidentiality and secrecy of the information to be provided by ENGIE in the framework of the Transaction will extend to all our company personnel.]

[My/Our] obligation of confidentiality does not extend to information that: (i) was of public domain on the date [the information was provided to me/disclosed to our company] was of public domain or at any time thereafter is of public domain; (ii) to date, is already in [my/our] legal possession and, therefore, is not subject to confidentiality; or (iii) the disclosure of which is required under applicable regulations or by a court order, decree, regulation or final government law.

Notwithstanding the foregoing, in the case described in paragraph (iii) above, [I undertake/our company undertakes] to notify ENGIE of the receipt of the request in question as soon as possible.

Sincerely,

[*Insert the name of the individual/company*]

[*Insert name of the legal representative*]

[*Insert type and number of ID document*]

APPENDIX No. VI

LIST OF MATERIAL EVENTS

APPENDIX OF SMV RESOLUTION No. 005-2014-SMV/01

The purpose of this list is to assist the Company with the identification, qualification, classification of the information that may be classified as a Material Event. This list is by way of illustration and reference and not limitation.

Calls for Meetings and Agreements

1. Calls for general shareholders' meetings, creditor meetings or bondholders' meetings, indicating the respective agenda and the documentation that is available to the shareholders, creditors and bondholders, as the case may be, as well as the agreements that are adopted in them.

In the case of a call for a mandatory annual meeting or equivalent body, the Issuer shall attach a copy of the audited annual financial information and the annual report that will be submitted for approval.

Exceptionally, in the case of a foreign Issuer with securities registered in the RPMV and in another foreign regulated market, it may submit the information required in the preceding paragraph to the SMV as soon as it is available. This, when, as a consequence of the requirements of the regulations of the foreign market, it is not possible to have said information at the time it convenes its Shareholders' Meeting or equivalent body.

In the case of calls for mergers, the information submitted shall include the name of the company or companies with which it intends to merge, indicating in each case the type of business activity they carry out, the merger project and, in where appropriate, the existing economic relationship, with the application of the rules established in the Regulation of Indirect Ownership, Related Parties and Economic Group.

In the case of calls for spin-offs or other forms of business reorganization, the information to be submitted will include the name and activity carried out by the company or companies involved, the spin-off or reorganization project, as well as the existing economic relationship referred to in the previous paragraph, between the issuer and the other companies involved, if applicable.

For calls referring to other forms of business reorganization, the project or equivalent report shall be submitted.

2. Adoption of agreements that imply the modification of bylaws, transformation, merger, spin-off and other forms of business reorganization; as well as the restructuring, dissolution, liquidation and bankruptcy of the Issuer, in which case, in addition to the respective agreements, the following information detailed is part of the material event:

2.1 In case of merger agreements:

- a. Copy of the approved merger project.
- b. Effective date of the agreement.
- c. The financial statements and all other information of an economic-financial nature that were used to substantiate the adoption of the merger agreement of the companies involved. In the event that any of the companies participating in the merger is not registered with the RPMV, the audited financial statements and their report corresponding to the last year shall also be submitted, unless there are justified reasons that prevent their presentation.

- d. General or particular criteria, duly supported, to be used in the valuation of the assets and classification of the liabilities of each of the companies involved in the merger process, and their form of application. In addition, if applicable, the relationship between the capital stock accounts and investment shares prior to the merger shall be specified.
 - e. The relationship and content of the special rights existing in the company or companies that are extinguished by the merger that are not modified or are not subject to compensation, benefits granted to the shareholders of capital stock or, if applicable, shares of investment, as well as other particular privileges.
 - f. Share swap ratio, including tables with the respective support and method of calculation.
 - g. The present or future intention to maintain or not list the shares on the Stock Exchange or in the centralized trading mechanism, or the intention to withdraw them, shall be communicated.
- 2.2 In cases of spin-off agreements, simple reorganization or other forms of business reorganization:
- a. Copy of the approved spin-off or reorganization project.
 - b. Effective date of the agreement.
 - c. The financial statements and all other information of an economic-financial nature that was used to substantiate the adoption of the agreement.
 - d. General or particular criteria, duly substantiated, to be used in the valuation of the equity block of the companies involved in the spin-off or reorganization process and its form of application.
 - e. Modality of the spin-off or reorganization, specifying the relationship and content of the special rights existing in the company that is split or that is extinguished by the spin-off, which are not modified or are not subject to compensation, as well as the rights that have been agreed by the shareholders of the split company, other privileges or additional benefits, the criteria on which they are based, their form of application and the valuation of the equity.
 - f. Detailed and valued list of the assets and/or liabilities, as the case may be, corresponding to each of the equity blocks resulting from the spin-off, or corresponding to the equity block being transferred, if applicable.
 - g. Share swap ratio, including the tables with the respective support and method of calculation.
 - h. The present or future intention to maintain or not list the shares on the Stock Exchange or in the centralized trading mechanism, or the intention to withdraw them, shall be communicated.
- 2.3 In the case of agreements on capital increase or reduction, grouping or splitting of shares, amortization or redemption of shares, or modifications of the par value of the shares:
- a. In the event of an increase in the capital stock and/or investment shares due to capitalizations, the amounts and concepts that originated the change in the capital stock and/or investment shares account shall be specified, and the corresponding period of capitalization, as well as the new amount of these accounts. In addition, the percentage in released shares that

corresponds to ordinary and/or investment shareholders shall be specified, as well as the rights that said shares will have.

- b. In the event of an increase in capital stock and/or investment shares by cash contributions from shareholders or by public offering of shares, the amount of the agreed increase, the destination of the funds, the amount to be reached by the capital stock account and/or the investment shares account, the rights of said shares, as well as the characteristics that allow them to be identified shall be specified. In addition, the characteristics and conditions of the subscription process shall be indicated, specifying the delivery date of the preferential subscription certificates (CSP), the terms of validity and negotiation of the CSP in accordance with current regulations, subscription price indicating the amount of the premium, if applicable, the terms of the subscription rounds and the characteristics that allow the provisional certificates to be identified.
- c. In the event of a decrease in capital stock and/or investment shares, the causes that originate the decrease shall be reported, specifying the number of shares that will be withdrawn from circulation or, where appropriate, the amount of the reduction in the par value of the shares. In addition, the dates and manner in which the shares will be withdrawn shall be specified.
- d. In case of variations in the capital stock and/or investment shares account for another concept, the concept and amount of the agreed increase and/or reduction shall be specified, as well as the new amount of the capital stock and/or investment shares account.
- e. In the event of a change in par value, grouping or splitting of shares, the detail of the resolution adopted shall be sent and indicate the new number of shares, specify the new and the previous par value, the swap or re-stamp date where applicable.

The information related to the processes of merger, spin-off or reorganization and modification of the bylaws of an Issuer, shall be submitted to the RPMV within fifteen (15) business days of its registration in the Public Registries, in accordance with the following:

- (i) In the case of a merger, the financial statements resulting from the merger and the respective public deed shall be submitted, informing the relationship between the capital and investment shares accounts, if applicable, after the merger and the date established for the swap of shares of the participating companies.
 - (ii) In the case of spin-off or reorganization, the financial statements resulting from the spin-off, simple reorganization or other forms of business reorganization shall be submitted, indicating the date established for the swap of shares of the participating companies.
 - (iii) In the case of all statutory modifications, a copy of the corresponding public deeds.
3. Modification of the investment shares account, specifying the concepts or causes that originate it, as well as its amount.

Directors and Chief Executive Officer

4. Appointment, dismissal and changes in the Board members and Chief Executive Officer and/or equivalent bodies. In the case of the appointment of directors, their classification as independent or not shall be indicated, and if applicable, their capacity as alternate or substitute, as well as any change in said circumstances.

5. Approval or modification of remuneration policies or incentives for directors and Chief Executive Officer, including those based on the distribution of shares of the issuer or the companies of its economic group.

Control Unit and Related Parties

6. Transfers of shares representing the capital stock made by persons who directly or indirectly hold ten percent (10%) or more of the issuer's capital or those who, due to an acquisition or disposal, hold or cease to hold said percentage.
7. Knowledge of plans that imply a change in the control unit or the acquisition or increase of significant shareholding interest in the Issuer, including agreements between shareholders.
8. Changes in the Issuer's control unit, in accordance with the provisions of the Regulation of Indirect Ownership, Related Parties and Economic Groups of the SMV, including corporate agreements or covenants between holders of shares of the Issuer, directly or indirectly.
9. Transactions, loans, and granting of significant guarantees, between the issuer with companies of its economic group, and/or with members of its administrative bodies or shareholders.

Financial position and benefits

10. Approval and submission of financial information, annual report, as well as their respective amendments or corrections. The respective financial information and annual report must be attached, as appropriate.
11. Appointment and termination of contract with its audit firm.
12. Relevant changes in results or in equity, specifying the reason therefor.
13. Approval or modification of the dividend policy, including the criteria for the distribution of profits, in such manner that, based on them, an investor can estimate the dividends to be received and their payment date. Any change in this policy shall be informed at least 30 days before its application.
14. Information related to the distribution or application of profits for the year, indicating the amount and year to which it corresponds, and, if applicable, the dividend and/or percentage of paid-up shares that corresponds per ordinary and/or investment share, the number of benefited shares, as well as the registration date and delivery date of any value or benefit.

Investment plans and financing structure

15. Approval and changes in investment and financing plans and operations, as well as changes in their terms and conditions.
16. Acquisition, disposal or restructuring of assets and/or liabilities for significant amounts, as well as relevant liens on assets and capitalization of receivables. In addition, reduction of net equity in an amount equal to or greater than 10%.
17. Granting, cancellation or opposition of trademarks, patents, licenses, exploitation permits or other rights directly associated with the Issuer's business.
18. Significant acquisitions and divestments of financial assets, such as holdings in other companies, entering into derivative financial instrument contracts with significant influence over the issuer or its values. This last assumption does not apply to SBS Companies.
- 18.1 Monthly position in derivative financial instruments. In accordance with the provisions set forth in Annex 2.

19. Postponement or breach of payment obligations, including those derived from the issuance of debt securities, whether of principal or interest, as well as any modification in the payment structure of rights or benefits, and the consequences derived therefrom.
20. Revocation or cancellation of lines of credit and enforcement of guarantees.

Value proposition

21. Information on the issuance of securities by public or private offerings inside or outside the country, including participation in American Depositary Receipts programs, detailing, among others, the offer notice and/or the conditions of the issuance and/or sale, as well as the result of the placement, specifying the number and total amount of securities placed or sold.
22. Risk rating reports of the Issuer's securities, as well as their changes, updates or challenges, attaching a copy of the respective rating report.
23. Designation, dismissal and change of the representative of bondholders.
24. Valuation reports prepared by specialized companies, audit firms, banks, investment banks or individuals on the occasion or in the framework of public offerings of securities or due diligence.
25. Impairment of the guarantees that support the payment of the rights conferred to the holders of the Issuer's securities.
26. The registration, suspension or exclusion of the Issuer's securities in the registry of the market supervisory entity or in the Stock Exchange where its securities are registered.
27. Approval of plans or operations and execution of repurchase, redemption, repurchase, amortization, conversion or others that reduce the number of securities in circulation, as well as their exclusion from the RPMV.

Economic activity

28. Important contracts with the State, customers or suppliers, and their renegotiation.
29. Start of a due diligence or similar process requested by a shareholder or by third parties, or as instructed by the issuer.
30. Discoveries of new resources or development, acquisition or application of new technologies, which have a significant impact on the activities of the Issuer.
31. Strikes, interruptions or unforeseen suspensions of productive activity that may have a significant effect.
32. Firm resolutions of sanctions imposed on the Issuer by competent authorities.
33. Initiation and final result of judicial or arbitration processes and administrative procedures that may affect the assets or the businesses and activities of the Issuer.
34. Start of liquidation, intervention or bankruptcy proceedings of the Issuer.
35. Information regarding impacts of a socio-environmental nature related to the operations carried out by the company and that may affect its sustainability.

APPENDIX No. VII
MONTHLY POSITION IN DERIVATIVE FINANCIAL INSTRUMENTS

1. The Company shall carry out the evaluation indicated in paragraph 2 below to determine whether it has the obligation to submit the monthly position of its derivative financial instruments as a Material Event, considering the content, frequency and term of submission specified in paragraph 3 below.
2. The evaluation shall be carried out no later than the day of approval of each individual or separate interim financial information, and based on said information, the Company will determine whether it is required to submit information on the monthly position of its derivative financial instruments, in case of any of the following assumptions:
 - 2.1 In accordance with the International Financial Reporting Standards, it has some derivative financial instrument for trading purposes; or
 - 2.2 The result of the sum of the absolute value of the fair value of all its derivative financial instruments (trading and hedging) is greater than or equal to 5% of its total liabilities or its capital stock or greater than or equal to 3% of the total of its operating income for the specific quarter (last three months).
3. The Company shall submit, within ten (10) business days after the end of each month, a material event with the following detail of its derivative instruments updated as of the reporting date:
 1. Derivative Instrument.
 2. Purpose.
 3. Notional Amount.
 4. Asset/Liability or Variable covered by the derivative.
 5. Currency.
 6. Fair value of the derivative instrument at the end of the reporting month.
 7. Amount of total cumulative gain/loss in the year for derivative financial instruments.
 8. Other relevant or explanatory information at the Issuer's discretion.

The General Supervisory Offices of the SMV may issue notices and/or specifications in order to facilitate compliance with the obligation indicated in this Appendix.