

Due diligence on human rights

2025

Human Rights Due Diligence

Principles of Professor John Ruggie

Due Diligence is **the capacity of the company to be responsible for the negative impacts caused by its activities**. It means doing the right thing before, during and after the development of its projects and involves identifying weaknesses to correct them, and risks to manage and mitigate them.

To comply with this process, ISA and its **companies adhere to the United Nations framework “Protect, respect and remedy”**, in accordance with the Principles of Professor John Ruggie.



What does it mean for companies to implement and promote due diligence?

- The process of due diligence implies evaluating the context of Human Rights before launching a new business or investment.
- Whenever possible, it will identify the individuals possibly affected, catalog the norms and other relevant aspects on the Human Rights issue, and measure the consequences that the project, work or activity and corresponding business relations may have on the Human Rights of the assessed communities.
- It means that companies will not tolerate that any of its stakeholders, either directly or as an accomplice, should act in violation of Human Rights. Furthermore, it also means to reject any payment to fund illegal armed groups, contribute to terrorism, or launder money.
- Communicate and train its workers and suppliers not to offer, promise or request, either directly or indirectly, illicit payments or other undue advantages resulting from developing actions inherent to its businesses in a specific area.
- In each of its businesses, companies must directly implement risk management measures and ensure that their suppliers do the same.



How does ISA verify and monitor compliance of its commitments to Human Rights?

- ISA verifies and monitors Human Rights compliance through the use of the Ethics Line, and keeps a record of the complaints addressed, which shall be reported on a quarterly basis to the Ethics Committee.
- ISA has a Socio-political Risks and Social Risks Analysis Group to manage potential situations of Human Rights violations.
- ISA communicates its progress through the Progress Communication (COP) System and provides accountability of its Human Rights efforts in the Sustainability Report prepared every year. It also reports progress made to the United Nations Global Compact.

ISA Human Rights and Business Guide (Corporate Guide No. 61)

The ISA Human Rights Guide establishes the company's commitment to respect and promote human rights across all **its operations, subsidiaries, and geographic areas of influence**.

The policy explicitly applies to **employees, direct activities, products, and services**, ensuring that human rights are integrated into day-to-day operations and decision-making processes.

Its scope extends to **all stakeholders**, including communities, customers, investors, and society at large, fostering ethical and transparent relationships based on respect for human rights.

Importantly, the Guide also covers the **entire value chain**, establishing expectations for **suppliers, contractors, partners, and allies**, requiring alignment with ISA's human rights commitments through contractual mechanisms, **codes of conduct, and due diligence processes** to identify, prevent, and mitigate adverse impacts, and prioritizes key rights such as non-discrimination, labor rights, health, privacy, and a healthy environment.

Overall, the Guide ensures a comprehensive and consistent approach to human rights across **operations, stakeholders, and business relationships**, supported by ongoing due diligence and engagement.

Scope of commitment



Requirements for our own operations (employees, direct activities, products or services)

The Human Rights Guide establishes that the company's commitment extends to all its operations, including direct activities, products and services, and employees (page 1). Additionally, it includes the implementation of ongoing human rights due diligence to identify and mitigate adverse impacts derived from its own operations and business activities (page 5).



Requirements for our suppliers

The policy explicitly states that the organization transmits and enforces its human rights commitments throughout its supply chain, requiring suppliers and contractors to adhere to these principles. These requirements are reinforced through contractual clauses, the Supplier Code of Conduct, and capacity-building initiatives aimed at preventing and mitigating negative human rights impacts. (pages 3–4). It also promotes training, transparency, and prevention of negative impacts, recognizing suppliers as key actors in upholding human rights standards (page 4).



Requirements for our partners

The Guide extends its human rights commitments to partners, allies, and other business relationships, establishing expectations through contractual documents, codes of ethics, and due diligence processes (pages 3–5). Furthermore, it promotes collaboration with business partners to respect and protect human rights across all commercial relationships. It further promotes active engagement with partners to ensure respect for human rights and includes them within the scope of due diligence, monitoring, and continuous improvement processes. (page 5)

Due diligence on Human Rights

Human Rights due diligence process is embedded in our existing approach to risk management with a special focus on potential human rights risks to people. It is integrated into our company's regularly running formal processes, including:

Risk Management: To preserve and maintain an excellent management of our business resources, and ensuring business continuity, ISA has a comprehensive management approach against possible risks and opportunities. To this end, ISA has implemented a process of identification, analysis, evaluation, monitoring, and communication of the risks to which we it is exposed. The aim is to minimize the impact on financial resources and reputation as well as to take advantage of the opportunities that may arise.

Risk Policy: To declare the corporate decisions leading Integrated Risk Management, through which it seeks to generate and protect the value of ISA and its companies, the integrity of enterprise resources, the continuity and sustainability of business.

Compliance Program: Corporate Government applies the business philosophy, policies, rules, means, practices and processes through which the company is managed, operated and controlled. Our goals are corporate efficiency, boosting growth, and building investor confidence in domestic and foreign contexts, as well as managing our business with a sustainability approach in a responsible, transparent, and ethical manner.

Code of Ethics and Conduct: It is a set of rules that define the standards of behavior expected by the organization and guide ISA and its companies' actions as part of the Ecopetrol Group, as well as the actions of all the recipients of the Code under the ethical principles of integrity, responsibility, respect, and commitment to life. Having this instrument in place entails a corporate purpose and a personal commitment, which will be honored in a responsible manner. The sum of all the individual ethical actions helps build a prestigious image, in a culture based on superior principles of behavior.

Suppliers Assessment: The supplier performance evaluation is mandatory for:

- Contracts that pose a problem or that violate ethics, the anti-fraud code, or the corporate guideline on respect for and promotion of human rights.
- Delivery orders from contracts managed centrally from the Corporate Procurement Department.
- Contracts with a term of more than one year, at the end of each year. Contracts with a term of less than one year, upon completion.
- The contracts that contemplate characteristics deemed critical for occupational health and environmental aspects.

Contractors audits: sustainability audits were carried out with the support of ICONTEC, which resulted in support plans for suppliers.

Contractors Assessment: This initiative is designed to contractors with which we engage are equally committed to respect human rights aligned with the health and safety of their employees, clients, and the communities in which they operate.

ISA Code of Conduct for Suppliers: this document is aligned with our higher purpose: CONNECTIONS THAT INSPIRE. Its maxims are the main expression of the behaviors, actions, and beliefs of ISA and its companies. It is supplemented by the Code of Ethics and Conduct, the anti-corruption and anti-bribery guide, the Code of Good Corporate Governance, and the Commitments with Stakeholders. With these tools, the ISA ratifies its commitment to comply with and promote environmental, social, and corporate governance criteria across its value chain, in all its operations, and urges suppliers to comply with and promote them.

Grievance Mechanism: We have created different consultation and reporting channels so that all stakeholders can consult or report on compliance or breach within this action framework. These open communication channels enable us to obtain valuable feedback to evaluate the effectiveness of implemented mitigation actions based on identified risks to people.

- [Ethic line](#)
- [APP ISA Ethic line](#)
- Ethic committee
- Compliance officer
- Communication mechanisms with project liaisons and authorities



CONEXIONES QUE INSPIRAN



VOLUNTARY PRINCIPLES (International Alert)



RUGGIE PRINCIPLES



NATIONAL POLICY ON HUMAN RIGHTS AND BUSINESS

(Plan Nacional de Acción de Empresas y Derechos Humanos 2020/2022)



Human Rights Guidelines of ISA and its companies (2024)

- ISA
- ISA INTERCOLOMBIA

- ISA REP

- ISA BOLIVIA

- ISA INTERVIAL
- ISA INTERCHILE

- ISA TRANSELCA
- XM
- Ruta Costera

- ISA CTEEP

Management instruments for the promotion and respect of human rights

The scope of the declaration is for all stakeholders





CONEXIONES QUE INSPIRAN



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.
- 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.

- ISA
- ISA INTERCOLOMBIA

- ISA REP

- ISA BOLIVIA

- ISA INTERVIAL
- ISA INTERCHILE

- **ISA has no joint ventures**

ISA does not maintain joint ventures with ownership interests above 10%, which is why no joint venture assessments are conducted

- ISA TRANSELCA
- XM
- Ruta Costera

- ISA CTEEP

Human Rights Guidelines of ISA and its companies

The scope of the declaration is for all stakeholders



Human Rights Issues Identification

Rights holders	Employee	Supplier and Contractor	Community	Customer	Vulnerable group
• Human rights issues	• Working Condition • Living Wage • Occupational Health and safety • Discrimination and harassment • Freedom of Association and Collective Bargaining • Illegal Forms of Labours	• Working condition • Living Wage • Occupational Health and safety • Discrimination and harassment	• Standard of Living • Health and Safety • Land acquisition and forced resettlement • Security Practice	• Health and Safety • Data Privacy	• Women • Young people • Migrant workers • Indigenous people • Afro-descendant minorities • People with disabilities • Individuals with low employability • Demobilized individuals from the armed conflict

Processes implemented to mitigate human rights risks

In 2025, the 100% of ISA and its companies continued to monitor human rights risks across projects and operations. Sites with identified risks were assessed and linked to mitigation actions, including social management measures, training, contractual clauses, complaints and claims mechanisms, social risk workshops, and communication mechanisms with communities and authorities.

During 2025, **no confirmed human rights violations were identified** within the scope of the due diligence process.

Therefore, **no formal remediation actions were required**. ISA and its companies continued to implement preventive and mitigation measures to avoid potential adverse human rights impacts and to strengthen risk management across operations and projects.

Human Rights Risk Type	Risk Description	Business Line	Geography (Countries of Presence)	Risk Identified	Mitigation Implemented	2025 Evidence / Indicator
Prior consultation / community engagement	Risk of impacts on ethnic or local communities	Energy	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	# projects with prior consultation processes conducted
Land use and resettlement	Conflicts related to land acquisition or displacement	Road Concessions	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	# resettlement processes with social support plans
Labor conditions	Risk of labor rights violations in contractors and subcontractors	Both	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	% of contractors assessed on human rights criteria
Security and human rights	Inappropriate use of force in security operations	Energy	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	# trainings on security and human rights
Environmental impact with social effects	Indirect impacts on communities due to environmental issues	Both	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	# environmental plans including social components
Access to grievance mechanisms	Lack of effective channels for complaints and claims	Both	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	# active grievance mechanisms per country
Diversity and inclusion	Risk of discrimination in workforce or communities	Both	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	% of inclusion initiatives implemented
Supplier HSE issues	Risks related to health, safety, and environmental practices of suppliers affecting human rights	Both	Colombia, Panama, Peru, Bolivia, Chile, Brazil	X	X	% of suppliers evaluated in HSE audits / # corrective action plans implemented

Processes implemented to mitigate human rights risks

During 2025, the Company strengthened its human rights due diligence approach by implementing a set of structured processes aimed at both **mitigating potential risks** and **remediating actual impacts**, in alignment with international frameworks such as the UN Guiding Principles on Business and Human Rights.

These processes are integrated across the organization's strategic and operational levels and are applied according to the risk profile of each country, project, and subsidiary.

◆ Key mitigation and remediation processes



Process	Description	Type of action (Mitigation / Remediation)	Implementation scope
Social management	Implementation of engagement and relationship strategies with communities to identify, prevent, and manage social impacts throughout project lifecycles.	Mitigation	All countries / subsidiaries
Social complementary programs	Development of initiatives that promote local development, capacity building, and social investment aligned with community needs.	Mitigation	Projects with significant social footprint
Training programs	Training for employees and contractors on human rights, ethical conduct, and risk identification.	Mitigation	Company-wide
Human Rights Declaration	Formal adoption and communication of the company's commitment to respect human rights across all operations.	Mitigation	Corporate level
Human Rights diagnostics	Periodic assessments to identify actual and potential human rights impacts across operations and projects.	Mitigation / Prevention	Priority geographies and projects
Contractual clauses	Inclusion of human rights requirements and expectations in contracts with suppliers and contractors.	Mitigation	Supply chain
Social management during construction	Implementation of specific social management plans in construction phases to prevent conflicts and impacts.	Mitigation	Infrastructure projects
Preventive archaeological measures	Actions to identify and protect cultural heritage before and during project execution.	Mitigation	Projects in sensitive areas
Forest compensation plans	Environmental and social measures linked to biodiversity protection and ecosystem restoration.	Mitigation	Applicable projects
Anticipatory engagement with security actors	Coordination with public and private security forces to ensure respect for human rights.	Mitigation	Countries with security risks
Complaints and claims mechanisms	Accessible grievance channels for stakeholders to report concerns or human rights impacts.	Remediation + Mitigation	All operations
Social risk workshops	Participatory workshops to identify and assess potential social and human rights risks.	Mitigation	Project planning and execution
Service offices	Local offices to attend community concerns, provide information, and manage grievances.	Remediation + Mitigation	High-impact areas
Risk analysis in expansion plans	Integration of human rights risk assessments into expansion and new project planning.	Mitigation	Strategic planning
Compliance officer	Oversight of compliance with human rights, ethics, and regulatory frameworks.	Mitigation / Control	Corporate
Communication mechanisms with authorities and project liaisons	Continuous dialogue channels with authorities and community representatives.	Mitigation	All regions

Protect, respect and remedy

	 PROTECT	 RESPECT	 REMEDY
 FRAMEWORK	Support and strengthen the Nation so that it plays its role with respect to Human Rights	- Companies must respect Human Rights - Companies must refrain from violating human rights of third parties and face the negative consequences they have on them	Have access to victims, legal and non-legal means of remediation
 ACTIONS	- Participate in the Mining-Energy Committee for Human Rights - Carry out social actions to strengthen base organizations to be guarantors of their rights. - Promotion of the declaration on Human Rights and Business - Due Diligence in human rights training	- Human Rights Guidelines of ISA and its Companies - Due diligence - Addresses inquiries and provides information on the impacts and management measures - Pedagogy with employees and suppliers - Management indicators	- Ethics Line - Ethics Committee - Claims and complaints mechanisms
 RESULTS	- Desarrollo y Paz Programs that promote the management and respect of Human Rights - Conexión Desarrollo program and Conexión Jaguar program - Promotion actions on stakeholders	Zero events: Human Rights infringement due to business development	- Zero events: denounced or complained claims and complaints mechanisms As no event occurred, there were no remediation action - The promotion and mitigation actions carried out by the company made it possible to avoid events of violation of human rights in 2025



Due diligence map

Each project in its construction and operation stage **carries out a periodic review** with the managers and project managers, which are **periodically monitored** by the presidency committees of each subsidiary.

These is an annual review, but each mounth every project had an assessment.

As part of the **human rights due diligence process**, a total of five projects were conducted in 2025—**four in Colombia and one in Chile**. In each project, a thorough assessment of management practices and potential risks related to human rights impacts was carried out.

This process enabled the identification of potential human rights vulnerabilities across the asset lifecycle, **ensuring that appropriate management and mitigation measures were defined and implemented** for each project stage.



CONEXIONES QUE INSPIRAN

X: Identified risk

	Colombia	Chile
Vulnerable groups		
Local community	x	x
Afro community		
Indigenous populations	x	x
Suppliers	x	x
Employees	x	
Mitigation actions		
Social management	x	x
Social complementary programs	x	x
Training	x	x
Declaration of Human Rights	x	x
Human Rights Diagnostics	x	x
Contractual clauses	x	x
Social management under construction	x	x
Alternatives for the location of lots and access to the lines	x	x
preventive archaeological	x	x
Forest compensation plan	x	
Anticipated engagement with security actors	x	
Mechanisms		
Complaints and claims	x	x
Social risk workshop	x	x
Service office	x	x
Risk analysis in expansion plans	x	x
Compliance officer	x	x
Communication mechanisms with project liaisons and authorities	x	x

Risks and impacts	Colombia	Chile
Environmental	• Increase in biotic offset • Monitoring of fauna and flora • Relocation of flora and fauna • Increase in flora and fauna rescue values. • Non-compliance with environmental legal obligations	• Deforestation • Flora and fauna relocation • Flora and fauna monitoring • Non-compliance with environmental legal obligations
Property: detriment and impact from the use of the land	• Increase in areas to be compensated.	
Impact on the archeological and cultural heritage	• Intervention of territory with cultural use by ethnic communities • Archaeological findings.	• Archaeological findings
Fraud and corruption	• Alteration of information • Disclosure of confidential information • Conflicts of interest • Operational or financial noncompliance.	• Potential for fraud targeting officials facilitating permits at the bid stage. • Money laundry
Public order (citizen security, theft, damage, physical aggression, extortion)	• Conflicts with illegal armed groups that affect project execution and compromise the safety of employees and contractors	
Social	• Families to be resettled • Opposition from landowners to the project • Presence of ethnic communities/Collective territories. • Increase in prior consultations • Social opposition to the project.	• Impact on viability due to political proselytizing • Presence of ethnic communities/Collective territories • Relocation of communities. • Social opposition to the project.
Suppliers	• Potential non-compliance with legal and occupational health and safety (OHS) obligations by suppliers in their relationship with contractors	• No timely payments to subcontractors • Lack of payments to cover labor requirements in subcontractors • Potential non-compliance with legal and occupational health and safety (OHS) obligations by suppliers in their relationship with contractors.

Due diligence map

Each new project has due diligence, in addition each project in its construction and operation stage carries out a periodic review with the managers and project managers, which are periodically monitored by the presidency committees of each subsidiary.

Salient Human Rights	Potentially Impacted Stakeholders	Main Functions Leading Mitigation Actions	Related Activities
Not support child labor, forced labor or labor performed by coercion	• Employees • Suppliers • Communities • Clients	• Human Resources • Social Impact • Legal • Procurement	• Through its management in the sustainability strategy, it promotes actions that contribute avoiding the same • Matrix of occupational hazards • Monthly monitoring of contracts and their workers • Careful selection process • Ethic code/ Ethic line and committee
Recognizes a dignified and timely compensation to employees, suppliers and contractors	• Employees • Suppliers	• Human Resources • Legal • Procurement	• ISA never pay wages below the legal minimum salary in force in the country of operation, and promotes this practice in its supply chain
Respects the right of workers to be represented by unions or other forms of labor association	• Employees • Suppliers • Clients	• Human Resources • Social Impact • Legal • Procurement	• ISA considered legitimate representatives of workers, and participate in negotiations within the framework of the law • Ethic code
Ensure the health and safety of its employees in work activities	• Employees • Suppliers • Clients	• Health & Safety • Procurement • Human Resources • Sustainability	• Applies OHSAS 18001 ISO45001 standards • Ensures that its suppliers act accordingly under the framework of their responsibilities • Ethic code
Promotes gender equality in its activities.	• Employees • Suppliers • Communities	• Human Resources • Social Impact • Legal • Sustainability	• Ethic code/ Ethic line and committee • Diversity committee • Work coexistence committee

Salient Human Rights	Potentially Impacted Stakeholders	Main Functions Leading Mitigation Actions	Related Activities
Procures the understanding of the culture, religion, rules and values of ethnic groups; thus, during the stage of design, construction and operation of projects	• Employees • Suppliers • Communities	• Public Affairs • Legal • Social Impact • Sustainability	• ISA addresses inquiries and provides information on the impacts and management measures through meetings with these groups, with the aim of building a positive and mutually beneficial relationship • Ethic code
Promotes fair treatment regarding access to employment and proper working conditions	• Employees • Suppliers	• Human Resources • Legal • Procurement	• ISA does not tolerate any discriminatory treatment by condition of sex, race, color, nationality, social origin, age, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its employees, suppliers or contractors • Ethic code • Code of conduct for suppliers • Diversity committee • Chilean Standard NCh 3262:2011 & Equipares, Gender Equality Management System, maintaining the Silver Seal
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	• Employees • Suppliers • Communities • Environment	• Public Affairs • Legal • Social Impact • Environmental impact • Sustainability	• 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. • 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

Risk identification

ISA conducts a systematic and periodic review of its human rights risk mapping to identify potential and actual risks across its own operations, including during the evaluation of bids, project design, construction, and operational phases.

This process also covers risks arising in its value chain and other business-related activities. In addition, it considers risks associated with new business relationships, including mergers, acquisitions, and joint ventures.

Currently, ISA does not hold ownership interests above 10% in joint ventures; therefore, no joint venture-specific assessments are required.

- Risk identification in our own operations.
- Risk identification in our value chain or other activities related to our business.
- Risk identification in new business relations, including mergers, acquisitions and joint ventures

Human rights risk matrix

for the Electricity Sector



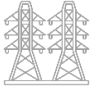
Extreme	5	Impacts on the rights of children and adolescents throughout the business value chain.		Affecting the physical integrity of workers and managers.	- Companies violate the due process of the communities (ethnic and non-ethnic) and institutions where they have a presence and operational interests. - Violation of safe and decent working conditions throughout the value chain.	Infringement of the overall health of the people in the area of influence.
Major	4				- Affecting the integrity and physical safety of personnel and business stakeholders (suppliers, contractors, partners, etc.) and external groups. - Violence and/or harassment (in any form) to workers who are part of the supply chain and stakeholders. - Violation of due process of third parties.	
Moderate	3		- Infringement of employment opportunities and/or possibilities for people in the area of influence. - Infringement of the right to privacy, due use and management of information and data of clients, users and collaborators. - Infringement of the right to association and collective bargaining in the value chain. - Impact on the right to health and life with dignity of users in a special constitutional protection condition due to the undue suspension of arrears and bad procedures.		Violation of the right to work under conditions of equity, equality, and diversity.	Violation of the right to a healthy environment.
Minor	2		Violation of the right to access information and due process.			
Low	1					
		1	2	3	4	5
		Rarely	Improbable	Possible	Probable	Frequent

Human Rights Risk Matrix for the Electricity Sector



Human Rights risk scenarios	Human Rights	Causes	HR Associated	Stakeholder involved	Controls measures
The company impacts (-) natural resources (water, air and soil) with its activities.	Violation of the right to a healthy environment.	- Alteration of the characteristics of natural resources. - Decrease in the quality and availability of resources.	- Right to a healthy environment. - Right to an adequate standard of living.	- Communities - Collaborators - Authorities - Customers / Users	- Environmental Management Plans & Systems - Investment and Compensation plans, voluntary and complementary actions - Environmental Regulatory Compliance - Follow-up and monitoring of environmental criteria - New technologies and optimization of production processes - Inclusion of environmental issues in the relationship building. - Traceability on prior consultation - Coordination and training to technical areas and related contractors - Identification of the most critical suppliers in this matter
Actions to stop the company's operations.	Affecting the integrity and physical safety of personnel and business stakeholders (suppliers, contractors, partners, etc.) and external groups.	- Protests or demonstrations. - Inadequate service delivery. - Excessive use of public force - private security.	- Right to life. - Right to security. - Right to personal integrity. - Right to mobility and freedom of transit.	- Suppliers / Contractors - Collaborators - Partners / Shareholders - Customers / Users - Communities	- Relationship and crisis management protocol - Early warning scheme - Business continuity plans with ESG and HR focus - Relationship scheme with government entities - Guidelines for relationship with public entities - Human rights program and monitoring - Damage repair and restoration
Inadequate relations with stakeholders (ethnic and non-ethnic) and institutions.	Companies violate the due process of the communities (ethnic and non-ethnic) and institutions where they have a presence and operational interests.	- Disinformation on the scope of the project or operation. - Failure to comply with agreements made between the parties. - Unfounded claims and demands to the company. - Absence of formal agreements. - Discrimination in the productive and relationship context. - Bribes, political contributions, charitable sponsorships and gifts to officials.	- Right to due process. - Right of access to information. - Right to nondiscrimination.	- Communities - Institutions - Customers / Users	- Dissemination of citizen service mechanisms - Training in customer service and customer management - Stakeholder engagement protocols - Social management programs - Risk analysis/Characterization of communities - Communication channels and permanent working groups/Socialization meetings - Ethics and Compliance/Attention to PQR/Ethics line socialization - Transparency law - Training of internal collaborators and education for external communities

Human Rights Risk Matrix for the Electricity Sector



Human Rights risk scenarios	Human Rights	Causes	HR Associated	Stakeholder involved	Controls measures
Deficit access to socioeconomic means (work, health, education, etc.) of the inhabitants of the areas of influence.	Infringement of employment opportunities and/or possibilities for people in the area of influence.	- Labor market monopoly. - Competition with other industries. - Lack of government presence. - Inadequate management of impacts caused by projects and operations.	- Right to work. - Right to free development.	- Communities - Suppliers / Contractors	- Employment plans and other social actions - Policies to prioritize local labor - Required labor training agreements - Public employment service and public databases - Internal database review - Development and training on technical skills - Development of productive projects and other livelihood alternatives
Armed conflict and social conditions in certain regions.	Infringement of the overall health of the people in the area of influence.	- Lack of state presence and control. - Traditional characteristics of the populations. *Extra-legal lucrative demands.	- Right to an adequate standard of living. - Right to social security. - Right to work. - Right to life.	- Communities - Suppliers / Contractors	- Impact baseline construction and impact management - Monitoring indicators - Social actions in the health and safety line
Armed conflict and social conditions in certain regions.	Impact on the physical integrity of workers and managers.	- Lack of state presence and control. - Traditional characteristics of the populations. - Extra-legal lucrative demands.	- Right to life. - Right to respect for their physical, psychological and moral integrity.	- Collaborators - Suppliers / Contractors	- Security risk analysis - Safety protocols in high-risk areas - Periodic reports - Agreements with state entities - Geolocation and technological tools
Inadequate human talent management in the companies.	Violation of the right to work under conditions of equity, equality and diversity.	- Lack of corporate controls for the management of human talent. - Historically inherited biases.	- Right to work. - Right to equality. - Right to nondiscrimination.	- Collaborators - Suppliers / Contractors	- Ensuring peer lists and job profiles with diversity opportunities - Transparent contracting processes - Training on diversity, equity and inclusion issues - Adjustment of policies and practices on diversity, equity and inclusion - Environment dynamization (e.g.: Universities) - Alliances to provide training and dynamization opportunities - Alliances also to strengthen inclusion in the labor field - Sustainability embedded in contracts - Inclusive infrastructure development

Human Rights Risk Matrix for the Electricity Sector



Human Rights risk scenarios	Human Rights	Causes	HR Associated	Stakeholder involved	Controls measures
Deficient management of complaints, claims and user information.	Infringement of the right to privacy, due use and management of information and data of clients, users and collaborators.	Collapse and lack of attention in the PQRS (requests, complains, claims and suggestions) communication channels. Impediments in the provision of a quality service due to deficiencies in the information provided to the target stakeholders.	- Right of access to information. - Right to due process.	- Customers / Users - Collaborators	- Policies, management frameworks and tools for information security and cybersecurity - Information and Data Security Protocols - Information security training for employees - Permanent monitoring of the handling of private information and operation of channels - Training for data protection programs - Data protection extended to the value chain (e.g. contact center) - KPIs (Management – Quality)
Inadequate Human Rights management by the supply chain.	Violence and/or harassment (in any form) to workers who are part of the supply chain and stakeholders.	- Disinformation on the responsibilities of the actors associated with Human Rights. - Lack of controls and administrative measures to manage human rights. Processes, decisions and/or functions that affect the integrity of personnel.	- Right to work. - Right to free development. - Right to physical and mental health.	- Suppliers / Contractors - Communities - Collaborators - Partners / Shareholders - Customers / Users	- Channel available with variables on HR issues - Contractual requirement requiring compliance with HR - Remediation procedures in HR
Lack of human rights remediation mechanisms (valid for the company and its supply chain).	Violation of the due process rights of third parties.	- Disinformation and lack of interest in the responsibilities of the actors associated with human rights. - Lack of controls and administrative measures to manage human rights.	- Right to safe and dignified working conditions. - Right to life and personal integrity.	- Suppliers / Contractors - Collaborators - Partners / Shareholders - Customers / Users	- Channel available with variables on HR issues - Relationship and crisis management protocol - Early warning scheme - Business continuity plans with an ESG and HR focus - Relationship scheme with governmental entities - Relationship guidelines with public entities
Inadequate management of occupational health and safety conditions.	Violation of safe and decent working conditions throughout the value chain.	Lack of administrative controls.	- Right to safe and dignified working conditions. - Right to life and personal integrity.	- Collaborators - Suppliers / Contractors*	- Include clauses in contractors' bidding documents - Contract monitoring and auditing - Internal and supplier support - Codes of conduct for contractors - Monitoring of the grievance mechanism for the contractor workforce - Coexistence committee - Well-being and organizational climate

Groups at risk of human rights issues covered/identified

Diversity & Inclusion Approach

- ISA recognizes that beyond ethnic minorities, there are **other at-risk groups** within its workforce, in line with the **Human Wealth (Riqueza Humana) program**.
- A broad view of vulnerability is adopted, considering factors such as **gender, origin, nationality, and working conditions**.

Strengthening of Human Rights Coverage

- The current list of human rights assessed is maintained.
- A new right was analyzed: **“Illegal Forms of Labour”**
 - *Includes all forms of illegal labour, including child labour, human trafficking and forced labour.*

This enhancement:

- Improves **clarity in identifying critical labour risks**
- Aligns with **international benchmarks (CSA and industry peers)**
- Enables a **more integrated management of illegal labour practices**

Explicitly Considered Groups in the Assessment

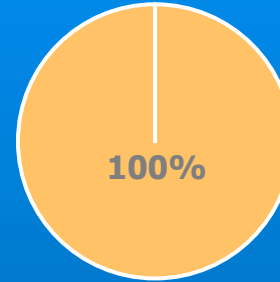
- **Women**
 - Considered due to risks related to:
Discrimination and unequal treatment
 - Harassment
 - Access to opportunities
 - Work-life balance
- **People of different origins and nationalities (Migrant workers)**
 - Explicitly included in the assessment
 - Evaluated for potential vulnerabilities related to:
 - Employment conditions
 - Workplace integration
 - Cultural and administrative barriers

Human Rights Assessment

Own Operations



% of total assessed in last three years



% of total assessed where risks have been identified

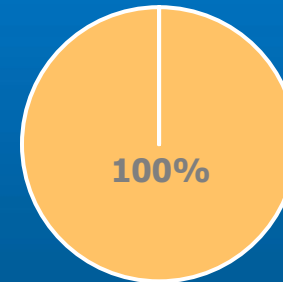


% of risk with mitigation actions taken

Contractors and Tier I Suppliers



% of total assessed in last three years



% of total assessed where risks have been identified



% of risk with mitigation actions taken

Freedom of association & right to collective bargaining

21

Labor unions in ISA and its companies

2

Collective Pacts at ISA and its Companies

Unionized
workers

1.370

26,2% of ISA and its companies' workforce

472

Workers affiliated with Collective Agreements

9,0% of ISA and its companies' workforce

Workers benefiting from the extension of Collective Bargaining Agreements

1.490

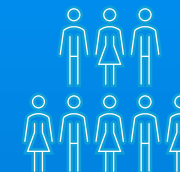
28,5% of ISA and its companies' workforce

22

Collective Agreements at ISA and its Companies

5.232¹

ISA and its companies' workforce



Country	Labor unions	Affiliated workers	Beneficiaries by extension
Colombia	5	679 ²	218 ³
Peru	2	143	-
Chile	4	198	-
Brazil	11	350 ⁴	1.272

1. The total workforce includes apprentices and interns from ISA and its subsidiaries (152).
2. In Colombia, unionized employees are those whose union membership fees are deducted from their payroll, corresponding to a monthly contribution.
3. In Colombia, extended beneficiaries are employees who benefit from collective agreements due to the provision that when more than one-third of a company's workforce is affiliated with a union, the benefits of the agreement are extended to all employees, even if they are not union members (Article 471 of the Colombian Substantive Labor Code). This applies to Transelca and Intercolombia.
4. In Brazil, although most employees benefit from collective agreements negotiated with regional unions, only 350 employees have formal union membership.

Forced labor & child labor

Country	Operations analyzed	Operations and suppliers that may pose a significant risk of non-compliance	Measures adopted
Colombia	5	All operations related to energy transportation are subject to HSE (Health, Safety, and Environment) controls and are monitored through their respective risk matrices. This ensures the control and oversight of labor situations that could involve forced labor.	ISA, ISA INTERCOLOMBIA, ISA TRANSELCA, ISA REP, ISA CTEEP, and ISA INTERCHILE have not identified any risks of child labor or forced labor in their own operations or those outsourced. No cases of forced labor were identified in any owned or contractor-operated facilities during construction or operational processes.
Perú	81		
Chile	0		
Brazil	0	ISA and its affiliated companies have a Code of Ethics and Conduct applicable to all suppliers, which includes a specific section dedicated to the respect, promotion, and monitoring of human rights management.	Procurement processes in different countries include contractual clauses that require compliance with the laws of both the product's country of origin and the country of delivery. These clauses explicitly prohibit child and forced labor and require adherence to ISA's Code of Ethics.
		Contractors undergo an induction course to reinforce this topic, and contract execution is monitored to verify compliance with contractual clauses.	ISA INTERCOLOMBIA is a signatory of the UN Global Compact and has implemented measures to ensure and monitor labor rights in full respect of human rights. Employment contracts for direct workers comply with Colombian labor laws and international standards. Similarly, contractual requirements for suppliers are aligned with Colombian labor legislation and declared standards, and compliance is monitored accordingly..

Discrimination

[illegible][illegible]

Riqueza Humana Program: Higher Purpose

To mobilize the Human Wealth program so that employees and the entire value chain understand and **embrace diversity, equity, inclusion**, and belonging as:

- A cultural differentiator
- A business enabler
- A driver of social transformation
- DIVERSITY AND INCLUSION POLICY

Our Challenges

Establishment of a demographic baseline and clearly defined targets and indicators

Communication strategy (gender focus)

Awareness of unconscious bias and microaggressions

Inclusive recruitment and selection

Riqueza Humana Program: strategic lines

Cultural adoption of Human Wealth

- Training
- Leadership
- Communications

Data and analytics

- Demographic baseline KPI definition

Enabling mechanisms

- Talent attraction and selection
- Documents, frameworks, and guidelines

Strategic, sensitive, and empathetic engagement

- Events
- Rankings
- Recognitions
- Partnerships

Value chain integration

- Communities
- Suppliers
- Contractors

Actions

DEI&P Committee

Training for the DEI&P Committee

Content champions in primary groups

Product/Action (e.g., DEI&P Volunteering) From the DEI&P Committee)

- Unconscious Bias Workshop What Diversity, Equity, and Inclusion Are and How They Create Value in Organizations
- Stereotypes and Prejudices
- What Gender Equity Is and How It Manifests in the Business Environment
- Inclusive and Non-Sexist Language
- Fundamentals of Sexual, Gender, and Body Diversity)



Ana María
Pabón Ospina



Ana Beatriz
González Pérez



Laura
Cardona Restrepo



Adrián
Ignacio Ríos



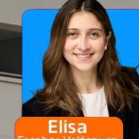
Jimena
Toro Valencia



Lina María
Moreno Isaza



Sofía
García Sánchez



Elisa
Escobar Velásquez



Claudia Stella
Laguna Mercado



Camilo
Upequí Londoño



Sandra Cecilia
García Silva



Tatiana
Echeverri Salcedo



Daniel
Londoño Justo



Mateo
Ochoa Toro



Santiago
Echeverri Hernández

Riqueza Humana Program: Women

Workforce Breakdown by gender	ISA	ISA INTERCOLOMBIA	ISA TRANSELCA	ISA BOLIVIA	ISA ENERGÍA en PERÚ	Ruta COSTERA	ISA ENERGÍA en CHILE	ISA ENERGÍA en BRASIL	XM	INTEIA	INTERNEXA	ISA VÍAS en CHILE	RUTA del ESTE	Total
Total number of employees in the company	311	821	192	28	480	265	121	1626	404	115	351	315	56	5085
Total number of women	137	291	48	4	105	101	29	306	138	59	101	116	27	1462
Total number of men	174	530	144	24	375	164	92	1320	266	56	250	199	29	3623

Riqueza Humana Program: migrant workers

Within its various subsidiaries, ISA employs individuals who have migrated from their countries of origin and have been successfully integrated into the organization, regardless of their nationality. As of today, our workforce includes professionals from Venezuela, Honduras, Paraguay, Canada, Cuba, Spain, Ecuador, and Japan—nations where ISA does not currently maintain operational presence. This reflects our commitment to fostering a diverse and inclusive work environment that values talent beyond borders.

Migrant workers, as part of the organization's direct workforce, are explicitly considered in the human rights risk assessment. Their migrant status is systematically analyzed due to potential specific vulnerabilities.

Nacionalidad	Países de operación					
	Colombia	Perú	Bolivia	Chile	Brasil	Panamá
Argentina	1				1	
Brazil	2			1	1615	
Canada				1	1	
Chile	2			380	1	2
Colombia	2394	9		13	2	3
Cuba	1					
Ecuador	1					
España				1	1	
USA				1		
Honduras	1					
Paraguay					1	
Peru	48	469		1		
Venezuela	8	2		30	1	
Bolivia	1		28	1	2	
Panama						51
Japan					1	



isa

20

Energía
Vida
Transición