

SUSTAINABLE PURCHASING POLICY

Blue Energy and Electricity, SAPI de CV

Blue Energy and Electricity, SAPI de CV, (hereinafter, 'Blue Energy' or 'the Company') recognizes the importance of integrating sustainability into all its procurement practices. As a Qualified Service Provider (SSC) in the Wholesale Electricity Market (MEM), Blue Energy has a unique strategic position to drive more responsible and sustainable supply chains.

This Policy establishes the commitments, objectives and responsibilities to integrate environmental, social and governance (ESG) criteria into purchasing decisions, aligning with the United Nations SDGs 5 (Gender Equality), 7 (Affordable and Clean Energy), 8 (Decent Work and Economic Growth), 12 (Responsible Consumption and Production), 13 (Climate Action), 15 (Life on Land) and 16 (Peace, Justice and Strong Institutions).

1. Objective

To reduce the environmental and social impact of the procurement of goods and services necessary to operate Blue Energy, promoting responsibility, resource efficiency, and integrity throughout the supply chain. Specifically, this Policy seeks to:

- Integrate ESG criteria into all purchasing and supplier selection processes.
- Promote the acquisition of products and services that minimize environmental impact and encourage energy efficiency and the use of renewable energy.
- Ensure that suppliers comply with fair, safe and human rights-respecting working conditions.
- Promote transparency, ethics and the fight against corruption in all business relationships in the supply chain.
- Promote gender equality and inclusion at all levels of the supply chain supply.

2. Scope

This policy applies to:

- All employees, managers and staff involved in purchasing processes and hiring Blue Energy.
- Contractors, consultants and service providers operating on behalf of or in Blue Energy facilities.
- Strategic suppliers and business partners, who must sign a declaration of adherence to this Policy at the beginning of the contractual relationship and renew it annually, demonstrating alignment with the principles established herein.

The policy covers all acquisitions of goods and services made by Blue Energy in Mexico for the operation of its facilities (offices, data centers) and for the development of its activity as an SSC in the MEM.

3. Topics in Sustainable Purchasing Materials

Considering the energy sector, the size of Blue Energy and its operation in the MEM, the most relevant sustainable procurement issues are:

High priority issues (direct impact)	Medium priority issues (value chain)
• Greenhouse gas emissions in the supply chain (Scope 3). • Environmental criteria in supplier selection. • Labor conditions and human rights at suppliers. - Ethics, anti-corruption, and transparency in procurement.	• Gender equality in the supply chain. • Traceability and origin of materials and services. • Management of waste generated by suppliers. • Regulatory compliance of suppliers (environmental and labor).

4. Commitments

4.1 Qualitative Commitments

Blue Energy is committed to:

- Comply with and exceed applicable environmental, labor and human rights regulations in all its acquisitions, including the Federal Labor Law, the LGEEPA and the regulations of the Energy Regulatory Commission (CRE).
- Promote the acquisition of products and services with a lower environmental impact: energy efficiency, recycled materials, low carbon emissions and waste reduction.
- Acquire CO₂-free solutions (solar panels, BESS systems, Renewable Energy Certificates) to expand the portfolio of sustainable benefits for customers.
- Work exclusively with suppliers that guarantee fair, safe and human rights-respecting working conditions, prohibiting forced and child labor.
- Integrate minimum environmental and social clauses into all contracts with suppliers strategic.
- Promote gender equality and diversity at all levels of the supply chain supply.
- Promote procurement practices that respect biodiversity and avoid deforestation or damage to ecosystems.
- Implement a process for the periodic evaluation of suppliers based on their performance in sustainability (environmental, social and ethical).
- Establish feedback and collaboration mechanisms with suppliers for the continuous improvement of their sustainable practices.
- Train 100% of the staff involved in purchasing processes on sustainability criteria and responsible purchasing.

4.2 Quantitative Commitments (SMART Goals)

The following objectives are specific, measurable, achievable, relevant and time-bound, taking 2024 as the reference year unless otherwise indicated:

Area	Commitment / SMART Goal	Indicator	Responsible	Term
Code of Ethics and Declaration of Compliance by Suppliers	100% of suppliers have signed a code of ethics	% of suppliers with signature / total active suppliers	Committee of Procurement	Dec. 2026
Training in sustainable purchasing for purchasing staff	100% of purchasing staff trained in their first year	% of trained employees / total purchasing staff	HR / Procurement	Annual
Recyclable office products or products made with recyclable materials recycled	30% of office acquisitions with criteria recyclability	% purchases with attribute recyclable / total office purchases	Committee of Procurement	Dec. 2027
Strategic sustainability alliances with suppliers	20% of strategic suppliers have a formalized sustainability alliance	% of suppliers with active improvement plans / total strategic suppliers	Committee of Procurement / Commercial	Dec. 2028
Carbon footprint in the supply chain (Scope 3)	Publish the first carbon footprint report of the chain of supply	tCO ₂ e supply chain - first published inventory	Operations / Procurement	Dec. 2030
Environmental and social clauses in contracts with strategic suppliers	80% of contracts with strategic incorporated ASG clause	% contracts with clause ESG / total strategic contracts	Coordination Legal / Procurement	Dec. 2026
Sustainability performance evaluation in of strategic suppliers	100% of strategic suppliers evaluated annually in ESG criteria	% suppliers evaluated / total strategic suppliers	Committee of Procurement	Annual from 2027

4.3 Example of Application of the SMART Framework

The following illustrates how Blue Energy applies the SMART framework to its most strategic commitments:

Specific	Measurable	Reachable	Relevant	Temporary
Ensure that all active suppliers know and sign the Code of Ethics of Blue Energy	100% of suppliers with signed declaration out of total active suppliers	Managed by the Committee of Procurement with support Legal coordination for new contracts and renewals	Central focus of the policy: ensuring ethical and sustainable standards throughout the value chain	100% by Dec. 2026 (baseline: 0% in 2024; intermediate target 50% Jun. 2026)
Incorporate minimum environmental and social clauses into contracts with strategic suppliers	80% of strategic contracts with ESG clauses out of the total number of current strategic contracts	Legal Coordination integrates standard clauses; Procurement verifies in the hiring process	Reduces environmental and social risks in the value chain; aligns current and future regulations with	80% by Dec. 2026 (base: contracts without clause in 2024)

5. Assignment of Responsibilities

The effective implementation of this policy requires the coordinated participation of the entire organization:

Responsible	Management area	Main commitments
Committee of Procurement	Policy monitoring and enforcement	Develop and disseminate this Policy; present annual objectives to Management; evaluate the sustainability performance of suppliers; coordinate audits and progress reports.
Address General	Approval and leadership	Approve the Policy and its updates; ensure the necessary resources for its implementation; lead by example in purchasing decisions.
Coordination Legal and Systems	Updates, contracts and dissemination	Review and update the Policy annually; incorporate ESG clauses into contracts; ensure publication on the web and intranet.
Resources Humans	Training and declarations	Coordinate annual training in sustainable purchasing; manage declarations of compliance; integrate the Policy into new employee induction.
Equipment Commercial / Operations	Sustainable portfolio and value chain	Incorporate ESG criteria in the selection of generators and partners of the MEM; report environmental KPIs of the supply chain.

All the collaborators	Daily application	Apply sustainable purchasing criteria to every acquisition; report non-compliance through established channels; participate in training.
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6. Monitoring, Measurement and Review

6.1 Key Performance Indicators (KPIs)

The Procurement Committee, under the supervision of the General Management, will measure and report the following indicators semi-annually:

- % of active suppliers with signed Code of Ethics and declaration of adherence.
- % of strategic contracts with an incorporated environmental and social (ESG) clause.
- % of purchasing staff trained in sustainability / year.
- % of office acquisitions with recyclability criteria or recycled material.
- % of strategic suppliers with ESG assessment carried out in the year.
- % of strategic suppliers with a formalized sustainability alliance.
- tCO₂e estimated in the supply chain (from the first inventory, Dec. 2030).

6.2 Annual Review

This policy will be reviewed annually by the Legal and Systems Coordination teams, with validation from the Procurement Committee. The review will consider:

- Changes in applicable regulations regarding environmental, labor and supply chain matters supply.
- Results from the previous year compared to the established SMART goals.
- Feedback from employees, suppliers, and business partners.
- New trends in sustainable purchasing, supply chain due diligence and ESG regulation

The results of the review and progress toward goals will be published on the Blue Energy website and communicated internally. Any changes will be communicated to all stakeholders.

7. Dissemination and Training

This policy is publicly available on the Blue Energy website and the corporate intranet. All staff will receive training on its content during new employee induction and annual sustainability training sessions.

Suppliers and business partners will receive a copy of the policy and must sign a declaration of adherence at the start of the contractual relationship, with annual renewal. The Procurement Committee will address any questions, comments, or complaints related to non-compliance with this policy.

8. Validity

This policy was originally implemented in 2025. This version is an update to that policy, effective as of January 2026, and will remain in effect indefinitely until the Company decides to modify or replace it. It will be reviewed at least annually or in response to significant regulatory changes. The next scheduled review is in January 2027.

9. Alignment with the UN SDGs

This policy contributes directly to the following Sustainable Development Goals of the 2030 Agenda:

SDGs	Name	How Blue Energy contributes
SDG 5	Gender equality	Promoting gender equality in the supply chain; inclusion criteria in supplier evaluation.
SDG 7	Affordable and clean energy	Acquisition of emission-free solutions (BESS, solar panels, CELs) and preference for suppliers with renewable energy.
SDG 8	Decent work and economic growth	Demand for fair and safe working conditions throughout the supply chain; prohibition of forced and child labor.
SDG 12	Responsible production and consumption	Preference for recyclable products or products made with recycled materials; reduction of waste in office purchases.
SDG 13	Climate action	Measurement and reporting of Scope 3 emissions in the supply chain; target of first published inventory in 2030.
SDG 15	Life in terrestrial ecosystems	Procurement practices that prevent deforestation and damage to biodiversity in the supply chain.
SDG 16	Peace, justice and strong institutions	Requirement of ethics and anti-corruption for all suppliers; transparency and integrity clauses in contracts.

10. Change control

Field	Detail
Prepared by:	Finance Department
Version:	1.3
Issue date:	September 2025
Date of last revision:	January 2026
Date of next review:	January 2027
Applies to:	All Blue Energy staff, affiliates and subsidiaries