

Nextia Energy, LLC - Whistleblower Protection Policy

Scope

Nextia Energy requires officers, employees and consultants to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Nextia Energy, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Nextia Energy can address and correct inappropriate conduct and actions. It is the responsibility of officers, employees and consultants to report concerns about violations of Nextia Energy's code of ethics (NE-QMS-COMP-01-Rev2) or suspected violations of law or regulations that govern Nextia Energy's operations.

No Retaliation

It is contrary to the values of Nextia Energy for anyone to retaliate against any officer, employee or consultant who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

Nextia Energy has an open door and open line policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor or project leader. If you are not comfortable speaking with your supervisor or project leader or if you are not satisfied with your supervisor's response, you are encouraged to speak with Emiliano Pescador, President and CEO or with Juan Luna, Legal and Compliance. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to Emiliano Pescador and Juan Luna. Compliance Officer is engaged for ensuring that all complaints about unethical or illegal conduct are investigated and resolved.

Accounting and Auditing Matters

Any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee must be reported to Emiliano Pescador, President and CEO.