



INFRAESTRUCTURA ENERGETICA NOVA, S. A. P. I. DE C. V., AND SUBSIDIARIES (FORMERLY INFRAESTRUCTURA ENERGETICA NOVA, S. A. B. DE C. V., AND SUBSIDIARIES)

**Financial Derivatives Questionnaire**

For the periods of nine and three month ended September 30, 2022 and 2021

**I. QUALITATIVE INFORMATION.**

**A. Discussion of policies with respect to the use of financial instruments derivatives.**

**1. Explain if and, as the case may be, under what circumstances do the issuer's policies permit the use of derivative financial instruments for hedging and/or trading purposes, and whether there are any procedures or manuals in place with respect thereto.**

Infraestructura Energética Nova, S. A. P. I. de C.V. and subsidiaries ("IEnova") (collectively, the "Company") follows the accounting policy for instruments derivatives and hedging activities for the use of derivatives for hedging purposes. If the derivative transaction is for trading purposes, the authorization of the Executive Finance Vice president or the Executive Vice president of Operations of the Company will be required.

As of this date, IEnova management has policies which contemplate the use of Derivative Financial Instruments ("FIDs") and Non-Derivatives.

By means of policies, the Company management, identifies, assesses, monitors and centrally manages the financial risks of its subsidiaries through written policies that establish limits associated with specific risks:

- Permissible losses from each FIDs.
- The appropriate use of certain FIDs.
- Specific cases in which instruments can be designated as hedges.
- Specific cases in which derivative instruments do not qualify for hedge accounting but can qualify as held-for-trading.

**2. General description of the objectives for use of the financial instruments derivatives and the risks associated with such instruments.**

IEnova celebrates FIDs to reduce Company's exposure to fluctuations in natural gas and electricity prices, to manage the exposure to fluctuations in interest rates movements, to help manage the exposure for obligation payments denominated in Mexican pesos (The Company's functional currency is the U.S. Dollar), and to help manage the exposure on the future income flows received in mexican pesos.

The Company seeks to minimize the potential negative effects of these risks on its financial performance through an overall risk management program.

**3. Used instruments; hedging or trading strategies implemented.**

As shown in the table below (reference to number 20), as of September 30, 2022 and 2021 the Company had entered into the following FIDs, for hedge and trading purposes.

- a. Cross currency swaps and interest rate swaps.



- b. Interest rate swaps.
- c. Forward currency transactions.
- d. Electric energy price swaps, natural gas price swaps and carbon allowance price swaps.

#### **4. Authorized trading markets and eligible counterparties.**

The derivative operations are “Over the Counter” (“OTC”) and the counterparties are recognized institutions or unconsolidated affiliates.

#### **5. Policies with respect to the appointment of appraisers or valuation agents.**

The Company recognizes all assets or liabilities that arise from transactions with FIDs at fair value on the Consolidated Statements of Financial Position, regardless of the intent in holding them. Fair value is determined using prices quoted on recognized markets or derived from directly or indirectly observable inputs.

The fair value is determined by applying valuation techniques recognized in the financial sector which use standard industry models.

#### **6. Policies with respect to margins, collateral, credit facilities and market risk.**

As of September 30, 2022 and 2021, the Company have accounting policies the Company and its subsidiaries do not provide their counterparties margin or collateral for their hedging operations.

The Company uses valuation techniques that include input data. These inputs can be easily observed, corroborated in the market or generally not observable (Level 2). Note 10.2 in Condensed Interim Consolidated Financial Statements as of September 30, 2022 and 2021 respectively, provides detailed information about the key assumptions used in determining the fair value of FIDs.

The Company considers that the valuation techniques and assumptions used to determine the fair value of our FIDs are appropriate.

See Note 23.11.2 in the annual Consolidated Financial Statements ended December 31, 2021.

#### **7. Internal control procedures to manage the exposure to market and liquidity risks.**

As of September 30, 2022, the market risk is the risk of erosion of the Company’s cash flows, earnings, asset values and equity due to adverse changes in market prices, interest rate and foreign currency rates.

The Company enters a variety of FIDs to manage its exposure to commodity price, interest rate and foreign currency exchange rate risks, including:

- Cross-currency and interest rate swaps to mitigate the peso exposure of debt issued in Mexican pesos and variable rate.
- Interest rate swaps to mitigate the risk of rising interest rates.
- Forward currency transactions to mitigate the risk of exposure to the volatility of the currency rate on the future flows expected from the income received in Mexican pesos.
- Electric energy price swaps, natural gas price swaps and carbon allowance price swaps.



There has been no material change in the Company's exposure to market risks or in the way these risks are managed and evaluated.

See Note 23.9 in the annual Consolidated Financial Statements as of and for the year ended December 31, 2021.

**8. Review of the aforementioned procedures by an independent third party.**

For the condensed Interim Consolidated Financial Statements for the nine and three month periods ended September 30, 2022 and 2021, including operations with FIDs, the Company's management receives advice from Chatham Hedging Advisors, LLC in the fair value verification and in the determination of the effectiveness of hedging instruments; of the risk management areas of the Company; additionally, these amounts, positions and conclusions have been reviewed by the external auditor of the Company on a quarterly period even though there is no requirement for such a review on a quarterly basis.

**9. Information concerning the FID approval process, indicating whether there is a Committee responsible therefor and for managing the risks associated therewith.**

IEnova's key directors and senior officers, supported by the Company's Treasury and Risk Direction, oversee Company's market risk management activities, supervise and authorizes according to the established policy the results of Company's trading and other activities to ensure compliance with Company's establish management and trading policies.

***B. Description of policies and valuation techniques.***

**10. Description of valuation methods and techniques, variables and assumptions, and valuation frequency.**

The Company frequently applies fair value measurements to financial assets and liabilities. "Fair Value" is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (Exit price)

A fair value measurement reflects the assumptions market participants would use in pricing an asset or liability based on the best available information. These assumptions include the risk inherent in a particular valuation technique (such as a pricing model) and the risks inherent in the inputs to the model. Also, management considers the Company's credit risk when measuring its liabilities at fair value.

The Company establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are as follows:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability as of the reporting date, either directly (i.e. prices) or indirectly (i.e. different at prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data and are generally less observable than objective sources (no observable indicators).

The Company does not have financial assets or liabilities classified as Level 3 and there were no transfers between Level 1 and 2 during the reporting periods presented.

See Note 10.3 of Condensed Interim Consolidated Financial Statements as of and for nine and three month ended September 30, 2022 and 2021 respectively and see Note 23.11.3 in the annual Consolidated Financial Statement as of and for the year ended December 31, 2021.

**11. Clarify whether the valuation is performed internally or by a third party, and under what circumstances is each such type of valuation used. If performed by a third party, indicate whether such third party is the structuring agent, seller or counterparty to the FIDs.**

The fair value of FIDs is determined by an independent third-party valuation provider using recognized valuation techniques in the financial sector using standard industry models. The valuation of these instruments is determined using widely accepted valuation techniques including discounted cash flow analysis on the expected cash flows of each derivative. This analysis reflects the contractual terms of the derivatives, including the period to maturity, and uses observable market-based inputs, including interest rate curves, spot and forward rates.

To comply with the provisions of IFRS 13 *Fair Value Measurement*, the Company incorporates credit valuation adjustments to appropriately reflect both its own nonperformance risk and the respective counterparty's nonperformance risk in the fair value measurements. In adjusting the fair value of its derivative contracts for the effect of nonperformance risk, the Company has considered the impact of netting and any applicable credit enhancements, such as collateral postings, thresholds, mutual puts, and guarantees. As of September 30, 2022, the Company does not have any of these compensation mechanisms.

The Company's assets and liabilities that were recorded at fair value on a recurring basis were classified as Level 1 and 2 in the fair value hierarchy.

**12. Describe the method used to assess the effectiveness of a hedging instrument, including the current level of hedging provided by the overall position of FIDs.**

For the hedging instruments, the Company documents the relationship between the hedging instrument and the hedged item at the inception of the hedge relationship. Furthermore, at the inception of the hedge and on an ongoing basis, the Company documents whether the hedging instrument is highly effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk.

The Company uses the following methods to assess the effectiveness of the hedging instrument:

- **Prospective effectiveness tests.** These tests are based on scenarios designed to demonstrate that, notwithstanding an increase or decrease in value of the underlying instrument (covered risks – interest rate, exchange rate, and underlying price). Hedge is effective due to the extent to which changes in the fair value of FIDs offset changes in the fair value of the hedge item.
- **Retrospective effectiveness tests.** The Company models the hedge using a hypothetical derivative with the same contractual characteristics (or critical terms) as the hedged item. This method entails the comparison of the changes in fair values of the hedging instruments and the hedged item on a period to period basis.

The management has assessed the cross currency swaps using the dollar-offset method and using the statistical regressions methodology for both prospective and retrospective testing for the Interest Rate Swaps and FX hedges and has determined that such instruments were

effective during the periods ended December 31, 2021 y 2020, hedge is effective because its results range between 80 percent and 125 percent, with a confidence level of 95 percent.

**C. Information with respect to the risks relating to the use of derivative instruments.**

**13. Discussion of the internal and external sources of liquidity available to satisfy the requirements associated with the FIDs.**

The resources required to satisfy the FIDs obligations, as the case may be, will derive from internal sources (i.e., through the cash flows generated by the Company, as well as their credit lines).

**14. Discussion of changes in exposure to the primary risks identified and their management; contingencies that may affect future reports.**

Not applicable. No change in the risks identified has occurred since the date of inception of each FDI.

**15. Disclosure of contingencies such as changes in the value of the underlying asset that may change or cause such value to differ from the amount contracted, or that have affected the extent of the hedge, thus affecting the issuer's liquidity or requiring the issuer to incur in additional obligations.**

Not applicable. No contingency has arisen since the date of inception of each FIDs.

**16. Describe the impact of such derivative transactions on income or cash flows.**

The net effect on the interim condensed consolidated cash flow statements as of and for the nine-months periods ended September 30, 2022 and 2021, is a loss of \$12,824 and \$14,955 (thousands of U.S. dollars), respectively, which has been classified as an adjustment that does not give rise to a refund in cash or cash equivalents. These amounts have been reported as "Other losses and gains" in the Condensed Interim Consolidated Statements of Profit or loss (for the same periods).

**17. Description and number of FIDs matured and/or settled during the quarter.**

For the three months ended September 30, 2022. The following financial instruments derivatives expired or ended early:

Ref	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value	Value of underlying asset/reference variable
II	Interest rate swaps	Hedge Position: Fixed rate paid, Variable rate received	22-Jan-14	15-Dec-26	USD 69,584,517	Variable rate is received (LIBOR 3 months) and a fixed rate of 2.63% is paid
II	Interest rate swaps	Hedge Position: Fixed rate paid, Variable rate received	22-Jan-14	15-Dec-26	USD 27,833,807	Variable rate is received (LIBOR 3 months) and a fixed rate of 2.63% is paid
II	Interest rate swaps	Hedge Position: Fixed rate paid, Variable rate received	22-Jan-14	15-Dec-26	USD 20,875,355	Variable rate is received (LIBOR 3 months) and a fixed rate of 2.63% is paid

Ref	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value	Value of underlying asset/reference variable
II	Interest rate swaps	Hedge Position: Fixed rate paid, Variable rate received	22-Jan-14	15-Dec-26	USD 20,875,355	Variable rate is received (LIBOR 3 months) and a fixed rate of 2.63% is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	50MW	USD 66.75/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000MMBTU	USD 2.525/MMBtu is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	25MW	USD 84.50/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 2.735/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.83000 is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	50MW	USD 93.00/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 2.742/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 2.379/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.308/MMBtu is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	25MW	USD 88.50/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	22500MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +1.1000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	22500MMBTU	USD 3.932/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +1.0000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000MMBTU	USD 3.99/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.854/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.883/MMBtu is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	75MW	USD 102.05/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	75MW	USD 64.00/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	75MW	USD 63.00/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.823/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.822/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 3.839/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	30000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.82000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	30000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.77000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 4.097/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	7500MMBTU	USD 4.099/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Sep-22	30-Sep-22	5000MMBTU	USD 4.518/MMBtu is paid

Ref	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value	Value of underlying asset/reference variable
III	Natural gas swap price	Trading Long Position	1-Sep-22	30-Sep-22	5000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.68000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000MMBTU	USD 4.95/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.70500 is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	50MW	USD 60.00/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	25MW	USD 59.75/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	25MW	USD 99.00/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	50MW	USD 100.00/MWh is received
III	Electric power swap price	Trading Short Position	1-Sep-22	30-Sep-22	50MW	USD 97.00/MWh is received
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	50MW	USD 114.50/MWh is received
III	CCA V22 Swap price	Trading Long Position	1-Sep-22	30-Sep-22	50,000 CCA V22	USD 25.10 is paid per CCA V22
III	CCA V22 Swap price	Trading Long Position	1-Sep-22	30-Sep-22	45,000 CCA V22	USD 25.00 is paid per CCA V22
III	CCA V22 Swap price	Trading Long Position	1-Sep-22	30-Sep-22	5,000 CCA V22	USD 24.95 is paid per CCA V22
III	Electric power swap price	Trading Short Position	1-Jul-22	30-Sep-22	75MW	USD 74.00/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000 MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.78000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	30-Sep-22	15000 MMBTU	USD 4.891/MMBtu is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	31-Jul-22	125MW	USD 102.9/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	31-Jul-22	12500MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.10000 is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	31-Jul-22	12500MMBTU	USD 7.7434/MMBtu is paid
III	Electric power swap price	Trading Short Position	1-Jul-22	31-Jul-22	150MW	USD 74.38/MWh is received
III	Natural gas swap price	Trading Long Position	1-Jul-22	31-Jul-22	10000MMBTU	USD 7.22025/MMBtu is paid
III	Natural gas swap price	Trading Long Position	1-Jul-22	31-Jul-22	10000MMBTU	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.11000 is paid
VI	Forward currency transactions	Hedge Position:long in USD/ short in MXP	30-Aug-21	5-Jul-22	USD 8,247,601	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD
VI	Forward currency transactions	Hedge Position:long in USD/ short in MXP	30-Aug-21	3-Aug-22	USD 7,944,888	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD
VI	Forward currency transactions	Hedge Position:long in USD/ short in MXP	30-Aug-21	6-Sep-22	USD 8,247,601	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD



**18. Description and number of margin calls occurred during the quarter.**

The instruments contracted are not subject to margin calls since they do not have a Credit Support Agreement ("CSA").

**19. Disclose any default under the relevant agreements.**

No default has occurred.

**II. Quantitative information (if the absolute fair value is equal to at least 5 percent of assets, liabilities or equity, or 3 percent of sales).**

**A. Characteristics of the derivative financial instruments as of the reporting date.**

**20. Identify each derivative financial instrument by name or type (e.g., swap, forward, call, etc.), or aggregate them under a single category.**

I. **Cross-currency and interest rate swaps.** On February 14, 2013, regarding the placements of CEBURES, the Company executed full cross-currency and interest rate swap contracts for hedging its exposure to the payment of its liabilities in Mexican Pesos. For the debt maturing in 2023, the Company swapped fixed rate in Mexican Pesos for a fixed rate in U.S. Dollars, for the principal and interest payments. The weighted average interest rate, in U.S. Dollars for this swap was 4.12 percent. The swaps' total notional value is USD 306.2 million (\$3,900 million historical Mexican Pesos). These contracts have been designated as cash flow hedges.

II. **Interest rate swaps.** On January 22, 2014, the subsidiary company IEnova Pipelines S. de R. L. de C. V. "IEnova Pipelines", entered into interest rate swap agreements with Bancomer, The Bank of Tokyo Mitsubishi, Mizuho y NORDB/LB to cover interest rate exposure on its debt over the total amount of the loan maturing in 2026, exchanging the LIBOR rate in USD at a fixed rate of 2.63 percent. These contracts were designated as cash flow hedges.

On September 15, 2022, it was prepaid the debt in full, as well as interest, hedge termination costs, and other ancillary costs.

III. **Swaps commodities prices.** Price swap to trade electric power, natural gas and carbon allowance, with different maturities, between Termoeléctrica de Mexicali, S. de R. L. de C.V. ("TDM") and unconsolidated affiliate Sempra Gas & Power Marketing, LLC. ("SG&PM"), SG&PM executes one or several operations for TDM who recognizes the rights and obligations of these operations.

IV. **Interest rate swaps.** On November 20, 2019, the company entered into interest rate swap contract with Credit Agricole Corporate ("CA") to cover interest rate exposure of a debt with effective date of December 5, 2019. The notional value of the swap is USD \$ 198.0 million with maturity in November 2034, exchanging the LIBOR rate in USD at a fixed rate of 1.77 percent. This contract has been designated as cash flow hedges.

V. **Interest rate swaps.** On March 27, 2020, the company entered into interest rate swap contract with BBVA to cover interest rate exposure of a debt with effective date of April 13, 2020. The notional value of the swap is USD \$ 99.0 million with maturity in November 2034, exchanging the LIBOR rate in USD at a fixed rate of 0.88 percent. This contract has been designated as cash flow hedges.



VI. **Forward currency transactions.** On August 30, 2021, the subsidiary company GDN entered into forward contracts with Scotiabank Inverlat to cover foreign currency rate exposure on the future cash flows expected from the income to be received in MXP of the Ramones I operation, fixing future cash flows at 21.0695 MXP/USD. The forwards notional amount is USD 40.6 million (\$855.1 million Mexican pesos) with monthly maturities until February 2023. These contracts have been designated as cash flow hedges.

VII. **Forward currency transactions.** On August 30, 2022, the subsidiary company GDN entered into forward contracts with MUFG Bank, Ltd. (“MUFG”) to cover foreign currency rate exposure on the future cash flows expected from the income to be received in MXP of the Ramones I operation, fixing future cash flows at 21.4512 MXP/USD. The forwards notional amount is USD 94.7 million (\$2,031 million Mexican pesos) with monthly maturities until February 2024. These contracts have been designated as cash flow hedges.

The following table contains certain quantitative, comparative information with respect to periods ended September 30, 2022 and 2021. (Unaudited).

### Comparative Quantitative Information as of September 30, 2022 and 2021, (Unaudited)

(Amount in U.S. dollars)

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/(income) expense		Collateral / credit facilities / pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
I	Cross-currency and interest rate swaps	Hedge Long position	Feb 14, 13	Feb 02, 23	USD\$207,500,000 MxP\$2,642,803,000	USD\$207,500,000 MxP\$2,642,803,000	Fixed rate 6.3% is received; and a fixed rate of 4.066% is paid	Fixed rate 6.3% is received; and a fixed rate of 4.066% is paid	(87,605,343)	(79,234,342)	—	—	n/a
I	Cross-currency and interest rate swaps	Hedge Long position	Feb 14, 13	Feb 02, 23	USD\$98,708,976 MxP\$1,257,197,000	USD\$98,708,976 MxP\$1,257,197,000	Fixed rate 6.3% is received; and a fixed rate of 4.246% is paid	Fixed rate 6.3% is received; and a fixed rate of 4.246% is paid	(41,942,590)	(37,780,810)	—	—	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 22	Dec 31, 22	75MW	75MW	Se recibe USD 45.50/MWh	USD 45.50 is received /MWh	(1,887,841)	(3,137,515)	1,887,841	1,901,880	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 2.665/MMBtu	USD 2.665 is paid/MMBtu	309,767	972,266	(309,767)	(709,288)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 2.664/MMBtu	USD 2.664 is paid/MMBtu	309,996	972,495	(309,996)	(709,289)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 2.663/MMBtu	USD 2.663 is paid/MMBtu	310,226	972,725	(310,226)	(709,289)	n/a
III	Natural gas swap price	Trading Long Position	1-Abr-22	Oct 31, 22	17500MMBTU	17500MMBTU	Se paga el precio de Gas natural publicado en NYMEX del precio Henry Hub Gas Natural de contratos de futuros y spread +0.40500	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.40500 is paid	429,806	(65,658)	(429,806)	(12,809)	n/a
III	Natural gas swap price	Trading Long Position	Apr 01, 22	Oct 31, 22	35000MMBTU	35000MMBTU	Se paga el precio de Gas natural publicado en NYMEX del precio Henry Hub Gas Natural de contratos de futuros y spread +0.46500	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.46500 is paid	795,546	(140,612)	(795,546)	(80,328)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 3.2400/MMBtu	USD 3.2400 is paid/MMBtu	177,950	840,288	(177,950)	(708,773)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 3.2430/MMBtu	USD 3.2430 is paid/MMBtu	177,262	839,600	(177,262)	(708,770)	n/a

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/ (income) expense		Collateral / credit facilities/ pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	7500MMBTU	7500MMBTU	Se paga USD 3.2450/MMBtu	USD 3.2450 is paid/MMBtu	176,803	839,140	(176,803)	(708,768)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	30000MMBTU	30000MMBTU	Se paga el precio de Gas natural publicado en NYMEX del precio Henry Hub Gas Natural de contratos de futuros y spread +0.56750	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.56750 is paid	596,828	(304,788)	(596,828)	275,961	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	30000MMBTU	30000MMBTU	Se paga USD 3.4080/MMBtu	USD 3.4080 is paid/MMBtu	557,744	3,206,911	(557,744)	(2,834,490)	n/a
III	Natural gas swap price	Trading Long Position	Apr 01, 22	Oct 31, 22	17500MMBTU	17500MMBTU	Se paga el precio de Gas natural publicado en NYMEX del precio Henry Hub Gas Natural de contratos de futuros y spread +0.5000	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.5000 is paid	379,087	(73,017)	(379,087)	(56,121)	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 22	Dec 31, 22	75MW	75MW	Se recibe USD 50.00/MWh	USD 50.00 is received /MWh	(1,473,402)	(2,722,571)	1,473,402	1,900,262	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 22	Dec 31, 22	150MW	150MW	Se recibe USD 45.25/MWh	USD 45.25 is received /MWh	(1,846,531)	(3,766,772)	1,846,531	2,664,168	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	22500MMBTU	—	USD 4.07500 is paid/MMBtu	—	1,945,900	—	(2,124,076)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	22500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.4700 is paid	—	(161,454)	—	206,709	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	15000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.4500 is paid	—	(98,455)	—	137,770	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	15000MMBTU	—	USD 4.201 is paid/MMBtu	—	1,239,426	—	(1,415,825)	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 22	Dec 31, 22	—	75MW	—	USD 62.50 is received /MWh	—	(1,569,949)	—	1,895,768	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 22	Dec 31, 22	—	75MW	—	USD 56.75 is received /MWh	—	(1,042,456)	—	1,328,803	n/a
III	Natural gas swap price	Trading Long Position	Apr 01, 23	Oct 31, 23	—	17500MMBTU	—	USD 3.255 is paid/MMBtu	—	857,783	—	(857,783)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 23	Dec 31, 23	—	7500MMBTU	—	USD 3.41 is paid/MMBtu	—	411,701	—	(411,701)	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	7500MMBTU	—	USD 3.259 is paid/MMBtu	—	371,924	—	(371,924)	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	7500MMBTU	—	USD 3.26 is paid/MMBtu	—	371,698	—	(371,698)	n/a
III	Natural gas swap price	Trading Long Position	Apr 01, 23	Jun 30, 23	—	7500MMBTU	—	USD 3.233 is paid/MMBtu	—	(361,078)	—	361,078	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Dec 31, 23	—	15000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.5800 is paid	—	(45,969)	—	45,969	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	15000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.6800 is paid	—	37,686	—	(37,686)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Dec 31, 23	—	30000MMBTU	—	USD 3.486 is paid/MMBtu	—	1,744,467	—	(1,744,467)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Dec 31, 23	—	30000MMBTU	—	USD 3.485 is paid/MMBtu	—	1,745,363	—	(1,745,363)	n/a

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/(income) expense		Collateral / credit facilities/pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
III	Natural gas swap price	Trading Long Position	Apr 01, 23	Oct 31, 23	—	17500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.0500 is paid	—	(35,940)	—	35,940	n/a
III	Natural gas swap price	Trading Long Position	Apr 01, 23	Oct 31, 23	—	17500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.0500 is paid	—	(35,940)	—	35,940	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	15000MMBTU	—	USD 3.96 is paid/MMBTU	—	1,350,058	—	(1,350,058)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	7500MMBTU	—	USD 3.968 is paid/MMBTU	—	673,193	—	(673,193)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	7500MMBTU	—	USD 3.999 is paid/MMBTU	—	610,133	—	(610,133)	n/a
III	Natural gas swap price	Trading Long Position	Nov 01, 22	Mar 31, 23	—	25000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.9000 is paid	—	(124,551)	—	124,551	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	15000MMBTU	—	USD 4.525 is paid/MMBTU	—	985,331	—	(985,331)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	15000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.8200 is paid	—	27,403	—	(27,403)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 23	Dec 31, 23	—	6MMBTU	—	USD 4.25 is paid/MMBTU	—	608,466	—	(608,466)	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 22	Dec 31, 22	—	7500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.5800 is paid	—	(79,066)	—	79,066	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	22500MMBTU	—	USD 3.495 is paid/MMBTU	—	956,362	—	(956,362)	n/a
III	Electric power swap price	Trading Short Position	Jul 01, 23	Sep 30, 23	—	25MW	—	USD 77.50 is received /MW	—	(1,386,841)	—	1,386,841	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 23	Dec 31, 23	—	25MW	—	USD 53.00 is received /MW	—	(655,611)	—	655,611	n/a
III	Electric power swap price	Trading Short Position	Jul 01, 23	Sep 30, 23	—	75MW	—	USD 56.25 is received /MW	—	(1,897,593)	—	1,897,593	n/a
III	Electric power swap price	Trading Short Position	Jan 01, 23	Dec 31, 23	—	75MW	—	USD 52.5 is received /MW	—	(5,515,986)	—	5,515,986	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 23	Dec 31, 23	—	75MW	—	USD 60.25 is received /MW	—	(1,777,421)	—	1,777,421	n/a
III	Electric power swap price	Trading Short Position	Jan 01, 23	Mar 31, 23	—	25MW	—	USD 56.65 is received /MW	—	(788,112)	—	788,112	n/a
III	Electric power swap price	Trading Short Position	Jan 01, 23	Mar 31, 23	—	50MW	—	USD 60.50 is received /MW	—	(1,343,896)	—	1,343,896	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 23	Dec 31, 23	—	50MW	—	USD 56.75 is received /MW	—	(694,971)	—	694,971	n/a
III	Electric power swap price	Trading Short Position	Jul 01, 23	Sep 30, 23	—	75MW	—	USD 84.25 is received /MW	—	(3,549,993)	—	3,549,993	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	100,000 CCA V22	—	USD 25.40 is paid per CCA V20	—	(77,636)	—	77,636	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	100,000 CCA V22	—	USD 25.35 is paid per CCA V20	—	(72,659)	—	72,659	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	100,000 CCA V22	—	USD 25.25 is paid per CCA V20	—	1,332,604	—	(1,332,604)	n/a
III	Electric power swap price	Trading Short Position	Jan 01, 23	Mar 31, 23	—	75MW	—	USD 93.05 is received /MW	—	930,502	—	(930,502)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	22500MMBTU	—	USD 8.088 is paid/MMBTU	—	(909,092)	—	909,092	n/a

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/(income) expense		Collateral / credit facilities/pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	22500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +1.1800 is paid	—	(200,084)	—	200,084	n/a
III	Electric power swap price	Trading Short Position	Jul 01, 23	Sep 30, 23	—	50MW	—	USD 123.00 is received /MW	—	(30,066)	—	30,066	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	15000MMBTU	—	USD 5.35 is paid/MMBTu	—	(197,742)	—	197,742	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	15000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.6500 is paid	—	92,801	—	(92,801)	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	25,000 CCA V22	—	USD 27.91 is paid per CCA V20	—	(82,115)	—	82,115	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	25,000 CCA V22	—	USD 27.90 is paid per CCA V20	—	(81,866)	—	81,866	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	25,000 CCA V22	—	USD 27.90 is paid per CCA V20	—	(81,617)	—	81,617	n/a
III	Electric power swap price	Trading Short Position	Jul 01, 23	Sep 30, 23	—	100MW	—	USD 115.00 is received /MW	—	(1,024,920)	—	1,024,920	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	30000MMBTU	—	USD 5.88 is paid/MMBTu	—	(872,807)	—	872,807	n/a
III	Natural gas swap price	Trading Long Position	Jul 01, 23	Sep 30, 23	—	30000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.8600 is paid	—	(3,527)	—	3,527	n/a
III	Electric power swap price	Trading Short Position	Jan 01, 23	Mar 31, 23	—	75MW	—	USD 94.00 is received /MW	—	1,016,493	—	(1,016,493)	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	22500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.98500 is paid	—	(69,441)	—	69,441	n/a
III	Natural gas swap price	Trading Long Position	Jan 01, 23	Mar 31, 23	—	22500MMBTU	—	USD 5.88 is paid/MMBTu	—	(1,167,476)	—	1,167,476	n/a
III	Electric power swap price	Trading Short Position	Oct 01, 23	Dec 31, 23	—	125MW	—	USD 75.5 is received /MW	—	37,106	—	(37,106)	n/a
III	Electric power swap price	Trading Short Position	Dec 01, 23	Dec 31, 23	—	50MW	—	USD 98.5 is received /MW	—	155,343	—	(155,343)	n/a
III	Natural gas swap price	Trading Long Position	Dec 01, 23	Dec 31, 23	—	5000MMBTU	—	USD 7.944 is paid/MMBTu	—	(135,671)	—	135,671	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 23	Dec 31, 23	—	37500MMBTU	—	USD 5.538 is paid/MMBTu	—	(313,584)	—	313,584	n/a
III	Natural gas swap price	Trading Long Position	Oct 01, 23	Dec 31, 23	—	37500MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +0.4800 is paid	—	(146,764)	—	146,764	n/a
III	Natural gas swap price	Trading Long Position	Dec 01, 23	Dec 31, 23	—	5000MMBTU	—	The natural gas price published in NYMEX of the Henry Hub Gas Natural price of futures and spread contracts +1.4900 is paid	—	(16,978)	—	16,978	n/a
III	CCA V22 Swap price	Trading Long Position	Oct 01, 22	Oct 31, 22	—	25,000 CCA V22	—	USD 26.90 is paid per CCA V20	—	(59,980)	—	59,980	n/a
III	CCA V22 Swap price	Trading Long Position	Oct 01, 22	Oct 31, 22	—	16,000 CCA V22	—	USD 26.82 is paid per CCA V20	—	(37,107)	—	37,107	n/a
III	CCA V22 Swap price	Trading Long Position	Oct 01, 22	Oct 31, 22	—	9,000 CCA V22	—	USD 26.82 is paid per CCA V20	—	(20,873)	—	20,873	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	100,000 CCA V22	—	USD 26.15 is paid per CCA V20	—	(152,285)	—	152,285	n/a

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/(income) expense		Collateral / credit facilities/pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	76,000 CCA V22	—	USD 26.31 is paid per CCA V20	—	(127,840)	—	127,840	n/a
III	CCA V22 Swap price	Trading Long Position	Dec 01, 22	Dec 31, 22	—	24,000 CCA V22	—	USD 26.05 is paid per CCA V20	—	(34,160)	—	34,160	n/a
IV	Interest rate swaps	Hedge Position: Fixed rate is paid, variable rate is received	Dec 05, 19	Nov 19, 34	USD 200,000,000	USD 198,000,000	Variable rate (LIBOR 6 months) is received; and a fixed rate of 1.77% is paid	Variable rate (LIBOR 6 months) is received; and a fixed rate of 1.77% is paid	(4,712,653)	25,894,669	2,376,354	923,651	n/a
V	Interest rate swaps	Hedge Position: Fixed rate is paid, variable rate is received	Apr 13, 20	Nov 19, 34	USD 100,000,000	USD 99,000,000	Variable rate (LIBOR 6 months) is received; and a fixed rate of 0.88% is paid	Variable rate (LIBOR 6 months) is received; and a fixed rate of 0.88% is paid	4,512,471	18,176,964	505,677	(217,975)	n/a
VI	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 21	Oct 05, 22	USD 8,247,601	USD 8,247,601	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	160,057	(308,433)	—	356,397	n/a
VI	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 21	Nov 03, 22	USD 7,944,888	USD 7,944,888	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	195,276	(252,523)	(2,777)	334,374	n/a
VI	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 21	Dec 05, 22	USD 8,247,601	USD 8,247,601	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	249,202	(212,360)	(3,119)	5,278	n/a
VI	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 21	Jan 04, 23	USD 7,944,888	USD 7,944,888	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	281,516	(163,134)	(2,389)	4,386	n/a
VI	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 21	Feb 03, 23	USD 8,200,138	USD 8,200,138	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	MXP is paid/USD is received at an exchange rate of 21.0695 MXP/USD	332,700	(121,011)	(1,522)	1,118	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Mar 03, 23	—	USD 6,912,218	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	(189,184)	—	(837)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Apr 05, 23	—	USD 7,172,470	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	(151,074)	—	(802)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	May 04, 23	—	USD 8,178,261	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	(128,147)	—	(206)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Jun 05, 23	—	USD 7,876,359	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	(77,536)	—	(58)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Jul 06, 23	—	USD 8,178,261	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	(35,363)	—	(78)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Aug 03, 23	—	USD 7,876,359	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	4,264	—	(731)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Sep 06, 23	—	USD 8,178,261	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	51,749	—	(654)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Oct 04, 23	—	USD 8,178,261	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	90,064	—	(882)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Nov 06, 23	—	USD 7,876,359	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	125,034	—	(1,472)	n/a

	Type of derivative, value or agreement	Designated as hedge or held for other purposes (e.g., trading/long or short position)	Effective date	Maturity date	Notional amount/Par value		Value of underlying asset/reference variable		Fair value of asset/liability		Annual maturities/ (income) expense		Collateral / credit facilities/ pledged securities
					As of September 30,		As of September 30,		As of September 30,		As of September 30,		
					2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Dec 05, 23	—	USD 8,178,261	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	164,081	—	(1,628)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Jan 04, 24	—	USD 7,876,359	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	191,491	—	(1,649)	n/a
VII	Forward currency transactions	Hedge Long position in USD/ Short position in MXP	Aug 30, 22	Feb 06, 24	—	USD 8,203,040	—	MXP is paid/USD is received at an exchange rate of 21.4512 MXP/USD	—	237,350	—	(2,015)	n/a

- 21. Based on the classification contained in the applicable accounting standards, describe the intended purpose of the derivative (e.g., hedging, trading).**

IFRS 9 - *Financial Instruments*, provides an accounting policy option. This option establish that entities can continue to apply the hedge accounting requirements of IAS 39 - *Financial instruments: Recognition and measurement*, pending completion of the macro risk hedges project, or may apply IFRS 9.

This option will apply to all hedge accounting and cannot be made on a hedge basis. The Company selected to continue using the methodology of IAS 39. Refer to Note 2.25 of the annual Consolidated Financial Statements for the year ended December 31, 2021.

This accounting policy option applies only to the of hedge accounting

- 22. The individual or aggregate notional amount of each type of FID is stated in thousands of pesos, while the value of its underlying asset and its fair value are reported in the currency in which they are denominated.**

The FIDs notional amounts and the fair value are expressed in thousands of US dollars in an aggregate manner in the condensed Interim Consolidated Financial Statements for the nine and three month ended September 30, 2022 and 2021.

- 23. It is clear whether the relevant position constitutes a short or long position.**

See table (number 20) of FIDs where it is mentioned that there are financial instruments for trading and hedging and others such as gas purchase contracts

- 24. Breakdown of maturities by year, for current year and subsequent.**

Please refer to Note 23.9.1 of the annual Consolidated Financial Statements for the year ended December 31, 2021.

- 25. Indicate whether it is specified if there are any credit facilities or securities pledged as collateral for margin calls.**

No credit lines or securities under guarantee for margin calls were used.

***B. Sensibility analysis and changes in fair value (solely as with respect to FIDs held for trading purposes and to ineffective hedges).***

- 26. In the case of FIDs held for trading purposes or that have proven ineffective as a hedge, describe the method used to determine the expected losses or the price sensibility of the derivatives, including volatility.**

Stress scenarios are used to determine possible losses in the FIDs due to changes in the underlying.

**27. Provide a sensibility analysis for the aforementioned transactions, including, at least, the following:**

- a) **Identification of the FID transaction-related risks that may give rise to losses for the issuer.**
- b) **Identification of the instruments that would give rise to such losses.**

The hedging transactions have been deemed effective. VAR analysis is made for trading instruments.

**28. Describe three scenarios (e.g., likely, potential and remote/stress scenarios) that could have an adverse effect on the issuer, including a description of the assumptions and parameters used in the development of such scenarios.**

- c) **The potential scenario considers a change of at least 25 percent in the price of the underlying assets, and the remote scenario considers a change of at least 50 percent therein.**

Refer to number 27 above to verify the different scenarios.

**29. Estimated potential loss recognized in the income and cash flow statements under each scenario.**

Refer to number 27 above to verify the different scenarios.

**30. For the FIDs that have been designated as hedges, indicate the level of stress or change in the underlying assets at which the effectiveness measurements are sufficient.**

Not applicable