

Net Zero Carbon Solutions TRAVEL POLICY

Net Zero Carbon Solutions LLC hereinafter referred to as "NZN"

As a young company founded in January 2021, we intend to comply from day one with strict policies of Excellence in Quality, Health Protection, Active Promotion of Safety and Responsible and Sustainable Care of the Environment; as well as follow ethical business practices guided by transparency and anti-corruption / anti-bribery policies, taking care not to incur any conflict of interest.

NZN does not recognize expenses for business gifts, or attentions in order to avoid conflicts of interest. Our current size also does not enable us to make Donations, Charity or Sponsorships. Nor do we approve Contributions to political parties and/or political persons. View NZN Policies*

Travel Policy Statement

NZN will reimburse employees for any expenses incurred in connection with business activities necessary and authorized by the company. The purpose of this policy is to establish systematic, reasonable and responsible standards for recording and supervising the cost of work and representation travel.

It is the responsibility of each employee to oversee travel and representation expenses, as well as business meal costs. Employees are expected to apply their good judgment when authorizing the use or use of company funds always guided by our Code of Ethics detailed in our BUSINESS CONDUCT POLICY.

Since business travel is an integral part of business activities, we hire our employees anticipating their willingness to travel according to these guidelines and submit the appropriate supporting documentation.

This policy applies to all employees of NZN, as well as to any person under contract with NZN, who incur expenses, authorize or reimburse company funds. This policy will apply globally; however, this policy may be amended to meet the local requirements of specific countries. A Founding Partner of NZN must first approve any changes to the policy.

Failure to comply with this policy may result in delays or cancellation of the refund or disciplinary sanctions that may even lead to the termination of the employee.

Procedures

I. TRAVEL REQUEST

- A travel request (TR) must be completed and approved prior to each international trip; however, it is not required for domestic and intraregional travel (e.g. within Mercosur countries).
- An TR is required when hiring transportation or lodging for an international trip (e.g., plane ticket, car rental, train, bus, hotel).
- The authorization of international travel requests must be approved by VIPs (i.e. founding partners and first line of management).
- When there are changes to an already approved travel request that increase the cost of the trip by more than 10%, but not less than \$300, it is recommended to cancel, edit and forward the TR. If the start date of the travel request has expired or if the TR has been linked to an expense report it cannot be cancelled, and the expenses must be approved by means of the expense report. If the trip plan or destination changes during the trip itself, it is recommended to create, approve and send a new TR along with the expense report to avoid delays in approval.
- Any exceptions to the policy should be detailed in the TR.
- Exceptions require the approval of a VIP who has knowledge of the matter.
- For domestic and intra-regional travel, exceptions should be approved through a TR, in which only the policy exception should be included.

NZC APPROVED TRAVEL AGENCY:

All employees are required to arrange their trips through the NZC-approved travel agency or NZC-approved online booking tool (currently <https://www.cheaptickets.com/>).

Airline tickets purchased through a service or agency other than the NZC-approved travel agency or online booking tool will not be refunded unless approved by the founding partner who has knowledge of the matter. If the NZC-approved travel agency does not service the country in which you work, the trip can be arranged through a local travel agency.

Changes to the trip made during the trip itself must be made through the approved travel agency in your home country.

II. AIR TRAVEL

In order to control the company's travel expenses, NZC employees are expected to accept the lowest reasonable fare at the time of travel.

The "lowest reasonable fare" is the fare quoted by the NZC-approved travel agency that:

- does not require more than one stopover at each address on domestic travel or more than two stopovers at each address on international travel
- do not increase the total elapsed travel time in one direction (from endpoint to endpoint) by more than two hours on domestic travel and four hours on international travel
- require a departure of a maximum of 3 hours before or after the requested time in domestic travel and a maximum of six hours before or after the requested time in international travel.
- offer a maximum arrival of two hours before or after the requested time on domestic travel and a maximum of six hours before or after the requested time on international travel
- offer savings of 20% or more (minimum \$100 on domestic travel and \$500 on international travel) on the cost of the round-trip plane ticket

ADDITIONAL AIRLINE CHARGES

The following additional charges are non-refundable:

- preferential boarding
- upgraded seats/preferential seat

To. AIRFARE CLASS

All NZC employees, with the exception of founding partners and senior officials (all here called VIPs), are expected to travel in economy class using the **lowest reasonable fare** when making business trips on behalf of the company.

Exempt employees in professional positions will be able to travel in economy class plus on international trips with a minimum duration of 6 hours of flight to their destination. VIPs will be able to travel in business class on international travel with a minimum duration of 6 flight hours to their destination. Flights of less than 6 hours after an overnight stay must be in economy class.

EXCEPTIONS:

A traveller may fly in the same air class with a VIP for the purpose of conducting NZC business activities.

This exception will only be available upon request from the VIP.

On the other hand, no traveler can accompany a client or potential client who is traveling in business class or first class.

Requests for exceptions to the policy must be recorded in the travel request and must be approved in advance by the VIP who has knowledge of the matter.

B. CHANGE OF CLASS (INCREASE OR DECREASE)

Unauthorized Upgrade: Unauthorized increase from economy class to tourist plus or business class tickets will be considered a personal expense and will not be reimbursed by NZC.

Additional seat assignment/preferential boarding/etc. charges will not be refundable.

Unauthorized Class Decrease: A traveler may not downgrade air tickets to subsidize personal travel or to subsidize the travel of companions who are not NZC employees. Similarly, no changes can be made to the trip to subsidize another part of the trip; that is, savings in an area cannot be used to cover upgrades or other expenses.

No exceptions to this policy are allowed. If the airline downgrades a traveller for any reason, the refund must be returned to NZC through the expense reporting process.

C. FREQUENT FLYER PROGRAMS

NZC employees will be able to earn award miles and other frequent flyer program benefits for their personal use. Suppliers (airlines, hotels, car rentals, etc.) must be selected without taking into account such promotional programs.

Charges for the use of frequent flyer miles are non-refundable and upgrade requests must be made directly to the airlines.

D. FLIGHT INSURANCE

When airline tickets are purchased through the NZC approved travel agency using NZC's main billing account, the traveller will be covered by Business Travel Accident Insurance. Additional air insurance will not be considered a refundable expense.

And. PERSONAL TRAVEL

The NZC-approved travel agency will accommodate travelers who wish to add a personal air segment on a business trip. The agency will not attend to hotel or car rental requests for such personal segment of the

trip. It is the employee's responsibility to arrange for the agency to quote and document the difference in fare at the time of booking.

The traveler is responsible for payment of any additional costs incurred due to the addition of the personal trip. The traveler must pay such costs to the NZC approved travel agency with their credit card or personal check. If the fare cannot be issued on a separate ticket, the employee must reimburse NZC by personal cheque (payable to NZC). A scanned copy of the check must also be added to the expense report.

F. EMPLOYEES ON BOARD THE SAME AIRCRAFT

In order to ensure the continuity of NZC's operations in the event of a plane crash, no more than half of the employees in the same department (or a maximum of 4 employees) must travel together on the same flight. No VIP should fly with more than 2 direct employees. The corresponding VIP must previously approve the exceptions to this policy.

This policy should be taken into account when groups/meetings select the location of their meetings/events. Organizations will be responsible for assessing the risk of employees traveling on the same flight and adjusting travel plans as required.

G. CANCELLATION AND CHANGE OF RESERVATIONS

If a trip is cancelled following the issuance of the tickets, it is the responsibility of the traveler himself (or trip planner) to notify such cancellation to the agency before the departure date. This will ensure that e-tickets are refunded if they have value, or are documented and used for future travel if they are non-refundable.

If it is necessary to make changes to the reservation after the ticket has been issued, the original ticket can in most cases be changed to a new air ticket, although the airline may apply charges. If a printed ticket was issued, it must be returned immediately to the NZC-approved travel agency.

III. GROUND TRANSPORTATION

During business trips, the most profitable means of transport should be used. The employee should inquire about the use of alternative transportation (e.g., airport bus, taxi, etc.) before deciding to rent a car.

CAR RENTAL

A. INCOME

NZC has not negotiated a corporate rate package that includes insurance with your preferred car rental company.

- If the business activities of the company require the rental of a car, all employees must hire the most economical alternative. Insurance must be accepted when renting cars.
- All travelers are expected to rent medium- or smaller-sized vehicles. If two or more NZC travellers decide to share a vehicle, then a full-size vehicle can be rented. The passenger list must be submitted along with the expense report.
- Insurance for car rental for personal/recreational purposes is not included. It is important for employees to consult their own insurance provider's car rental coverage.
- In case an employee has an accident, the following procedure should be followed:
 - Contact your local police immediately and provide a report of the accident.
 - If any third parties are involved, get their corresponding information such as driver's license number, vehicle registration number, and insurance information.
 - Notify the local car rental office where the vehicle was rented and fill out the rental vehicle accident form.
 - Upon your return, send a copy of the police report, the car rental company's accident report and the rental agreement to the Corporate Travel Administration at the main headquarters.
 - If there are injuries, please contact NZC senior management immediately (+54-9-11-5475-8673).
- Fines that apply for parking, high speed or other violations of the law are NOT refundable and must be paid before their expiration date.
- Travelers will need to decline fuel purchase options and return the vehicle with a full tank. If circumstances prevent the refuelling of a vehicle, a detailed explanation should be included in the expense report.
- Except for candidates/applicants, direct billing of the cost of car rental to NZC is not allowed. All car rental costs must be charged to the employee's corporate credit card or personal credit card if they are not members of the corporate card program. Exceptions to this policy must be pre-approved by VIPs.
- To receive the correct refund, an original copy of the rental agreement must be attached to the expense report.

B. PERSONAL VEHICLES

Employees may be required to use their personal vehicles for business activities of the company. Mileage on business trips will be refunded in addition to toll and parking expenses. If mileage refund is requested, fuel will not be refunded.

The employee will be solely responsible for insuring their vehicle against damages that occur during legitimate business trips.

C. TRANSPORTATION FROM HOME TO AIRPORT

The bus service to the airport (e.g., Airporter, Supershuttle, etc.) may be used for round-trip transportation from the employee's home to the airport, if the cost of airport parking plus mileage is greater than the round bus service to the airport.

The most cost-effective private vehicle service (taxi, sedan service) may be used when transporting to or from an international flight with a duration of more than 6 continuous hours.

D. AIRPORT PARKING

Employees should use extended-time stations when traveling for the company's business activities.

And. USE OF TAXI SERVICE

The daily expense of using a taxi should not exceed the cost of a car rental. If the employee is not comfortable driving in a foreign country, an exception to the VIP may be requested.

IV. LODGING

NZC has not negotiated corporate rates and hotel amenities.

The hotel will be considered adjusted to the policy if the following guidelines are met:

- It is a preferred hotel of NZC (Hilton, Marriott, Windsor chains)
- It is a preferred hotel of NZC (Hilton, Marriott, Windsor chains) that was booked at a higher rate than the preferential one if there are no lower rates available in non-preferential hotels of similar hierarchy.
- This is a non-preferred hotel if there are no preferred hotels in the destination city or if the NZC preferred hotel is impractical; the NZC preferred hotel rate/category should be used as a guide when booking alternative accommodation.

- This is a non-preferred hotel if the rate is lower than the lowest preferred rate for NZC in that city.

Failure to comply with the lodging policy may cause the traveler to pay the difference in price. If breakfast is included in the room rate, travelers are urged to consume it.

All hotel reservations must be made through the NZC-approved **travel agency** or online booking tool.

This policy does not apply if the employee attends a convention or meeting and a meeting fee has been negotiated at the host hotel.

Hotel cancellations must be made in accordance with the hotel's cancellation policy to avoid charges for non-booking. Non-booking charges that apply due to employee negligence will not be refunded.

Frequent flyer programs should not take precedence over cost savings for NZC.

To. DIRECT HOTEL INVOICING

The employee's corporate credit card, or personal credit card if the employee is not a member of the corporate card program, must be used to pay for hotel accommodations. No hotel charges of any kind should be billed directly to NZC.

V. MEALS DURING THE TRIP

In accordance with NZC's **policy**, employees are reimbursed for the expenses of meals (breakfast, lunch and dinner) they make when travelling in business activities approved by the company. Expenses will be considered taxable depending on the location to which you travel.

- Itemized bills are required for any simple meal that costs \$15.00 or more. All invoices must be broken down and have the name of the establishment printed. The date and amount of the expense must appear, but they will not necessarily have to be printed. Alcoholic beverages are non-refundable outside of entertainment expenses or business meals with outside guests.
- Meal expenses are refundable when:
 - An overnight trip is required to conduct business activities of the company.
 - A day trip involves the employee leaving their regular work location. This includes:
 - Breakfast if the employee is required to leave your home more than two hours before their normal hours.
 - Lunch.

- Dinner if the employee is unable to return home until two hours or more after their normal work schedule.

VI. BUSINESS MEALS AND REPRESENTATION AND/OR ENTERTAINMENT EXPENSES

This category should not be confused with individual meals for traveling employees. NZC will reimburse employees for necessary and verifiable expenses for business meals, entertainment and in-house hospitality service. In order for an expense for business meals, entertainment or internal hospitality service to be considered refundable, a business conversation must take place during, immediately before or immediately after the event.

Consult our policies, particularly those associated with our BUSINESS CONDUCT POLICY and CONFLICTS OF INTEREST, for more guidelines on entertainment expenses.

To. DEFINITIONS

"Internal business lunch" is defined as a meal where business conversations take place and where all participants are NZC employees.

"External business lunch" is defined as a meal that includes at least one participant who is not an employee of NZC (such as a current or potential customer, supplier, advisor or industry colleague).

"Entertainment" is defined as an appropriate business activity. If there is an activity and a meal is also offered, the full cost is considered entertainment.

"In-house hospitality service" is defined as an on-site food event for the purpose of conducting NZC's business activities.

B. PAYMENTS

The highest authority/seniority employee of the host cost center who is present must perform and report expenses for business or entertainment meals. An employee cannot report business meal or entertainment expenses if their manager was present. If a VIP is present but is not the host of the event, they will not be responsible for paying the bill.

The internal hospitality service does not follow the above payment guidelines, but at the time of registering the internal hospitality service, the host cost center must be indicated in the expense report, as well as the

following data: name of the host, name of the event, list of attendees or name of the host organization of the event.

For business meals, entertainment expenses or internal hospitality services, a list of attendees must be submitted along with the refund request.

C. ATTENDEES

The employee hosting a business meal or entertainment expense should limit the number of business partners and other participants to those who are expected to contribute to the achievement of the business objective.

D. APPROVAL

Entertainment expenses in excess of \$500, as well as all social and off-site events must be approved by a VIP. The \$500 limit applies to an event, not an expense report with multiple activities.

VII. TRAVELLERS WHO ARE NOT EMPLOYEES OF NZC

a. INDEPENDENT CONTRACTORS

Independent contractors must book their travel. A purchase order must be created for independent contractor expenses. The trip must be booked through the NZC-approved travel agency; the contractor must cover all charges and request reimbursement from the relevant department by means of an invoice containing the purchase order details.

b. OTHER NON-NZC TRAVELLERS

Travel expenses of persons other than NZC employees accompanying an employee on a business trip will only be reimbursed if the presence of such persons is necessary or highly desirable for commercial purposes, and only if prior written approval is obtained from the relevant VIP.

The purpose of these provisions is not to allow customers or government officials to travel with NZC employees. NZC-sponsored travel involving clients and/or government officials is covered by NZC's BRIBERY AND CORRUPTION POLICY.

C. TRAVEL EXPENSES OF SPOUSES AND/OR GUESTS - HANDLING INCOME TAX FOR REIMBURSEMENT

NZC will not reimburse travel expenses of spouses and/or guests. Any exceptions to this policy require the approval of a VIP.

This does not apply to independent contractors accompanying NZC employees in authorised business activities. It also does not apply to relocations, or to NZC-driven long or short plazo assignments.

Revenue incorporation

In the event that exceptions are approved for events such as technology awards, president's club and "x" year plan, it will be included in the reimbursement of the guest's travel expenses in the compensation of the NZC employee. For these purposes, the travel guest is defined as any person who is not an employee accompanying the NZC employee. The employee is responsible for the taxes caused by the inclusion of income and must take care of them.

Guest travel expenses reimbursed by the company may be excluded from the employee's income only if the companion's travel had a genuine business purpose and was properly documented. In addition, whether NZC requires or recommends it, the guest's presence must also be necessary for the performance of the employee's job responsibilities to prevent the refund from being considered compensation by tax laws. The senior tax officer must approve in writing any legitimate business purposes he or she uses to prevent the incorporation of income.

The guest's travel expenses include additional costs related to the guest's presence on the trip, including meals, flights, lodging, ground transportation, and incidental expenses (e.g., use of golf club, purchase allowance).

All applicable taxes will be the sole responsibility of the employee.

VIII. REPORTING AND MAINTENANCE OF EXPENDITURE RECORDS

Employee expense reports must be submitted no later than 21 days after returning from a business trip. Reports that are sent more than 21 days after a trip will be considered delayed. If the trip lasts more than 30 days, spending reports must be submitted on a weekly or biweekly basis. The expenditure reporting system is used for the reimbursement of travel and entertainment-related expenses, as well as office

supplies, seminar or course fees and subscriptions for which other forms of payment are impractical.

Expense reports cannot be used for reimbursement of direct purchases of material or capital.

The following documents should be included with the expense report:

- Copy of the travel request linked to the expense report, if possible.
- The complete invoice with itinerary sent by the NZC approved travel agency and the ticket.
- Original itemized invoices; however, if the supplier does not deliver an invoice or if the invoice is lost, NZC will reimburse the expense up to a maximum of \$15 for each amount. This includes, but is not limited to, meals, taxis, limousine service or other forms of local transportation, in accordance with local tax laws. Itemized bills are required for lodging, car rentals, cell phone bills, and retail purchases regardless of the amount. It is highly recommended to obtain itemized invoices for purchases that are charged to miscellaneous expenses and other employee benefits.
- All invoices must be broken down and have the name of the establishment printed. The date and amount of the expense must appear, but they will not necessarily have to be printed.
- Cheque or money order payable to NZC for the amount to be paid.

All expense reports must be signed

All expenses must be broken down.

Additional charges from airlines must be assigned to the corresponding expense type.

The expense report should also include an explanation of any deviations from the policy, such as the use of unauthorized travel agencies, accommodation or transportation services.

Reimbursement of approved expenses will be made on the employee's payroll check.

Exceptional approval process for expense reports:

- The exceptions indicated in the travel application and that have the corresponding exceptional approval will be accepted.
- Exceptions with an amount equal to or less than US\$1,000 will be evaluated by a VIP
- Exceptions with an amount greater than \$1,000 must be approved by a founding partner and the appropriate accountant.
- If there is any conflict between the exception approval process defined in this policy and any other relevant policies, this policy will prevail with respect to the refund of exception amounts.

IX. PAYMENT METHODS

- Employees who have a corporate credit card are encouraged to use it for travel & entertainment (T&E travel & entertainment). The application for cards can be made directly to the founding partners.
- Credit card applications must be approved by two management levels.
- All T&E expenses must be charged to the corporate credit card, except for business travel air tickets, which must be charged to the credit card assigned by the company, but must be included in the employee's expense report as paid by the company.
- Corporate cards should only be used for the company's business purposes. If a personal expense is charged to the corporate card, it should be indicated on the expense report that it is a personal expense and the employee must pay it directly.
- Employees with a corporate card can use it to withdraw cash from an ATM. Expenses paid for by means of a cash withdrawal require the same documentation required for expenses to be made with a corporate card before NZC authorizes payment of the expense.
- The employee is expected to submit their expense reports on time and pay their credit card on time. Late fees are non-refundable expenses.
- Employees who do not qualify to receive a corporate credit card must use their personal credit card.

X. MISCELLANEOUS PROVISIONS

To. TELEPHONE CHARGES

- Expenses for business calls made from home will be reimbursed. The name and business relationship with the person being called should be indicated on all calls. The household telephone receipt must be attached to the expense report.
- NZC recognizes the need for employees to maintain communication with their families when traveling. Employees are urged to minimize the cost of these phone calls. The company will reimburse the costs of personal phone calls that do not exceed US\$25.

B. MEDICAL EXPENSES

- If the employee is required to travel to a country where the travel medical service provider recommends vaccinations or immunoprophylaxis, NZC will reimburse the amount not covered by the traveler's medical insurance provider. Employees must obtain medical care for emergency, urgent, and unpredictable outpatient medical and dental expenses arising from illness or injury during business travel, including necessary medical treatment and service and prescriptions.

- Employees should ask their health insurance provider for reimbursement of all medical expenses they make during business trips. If the expenses exceed the local policy limit or if the policy does not cover such charges, the employee may request reimbursement with the approval of a VIP.
- The request for reimbursement must be submitted by means of the "Miscellaneous Expenses" type of expense along with the supporting documentation: insurance claim form, explanation of benefits and the bill and receipts of the corresponding medical service provider.
- NZC reserves the right to make decisions for each case on an individual basis, including the amount of the refund. The following charges will not be refundable:
 - over-the-counter medications purchased without a prescription
 - planned or optional treatments
 - services that do not require immediate medical attention and that could be postponed until the employee returns to their home country

C. MEDICAL EMERGENCIES AND EVACUATIONS

In the event of a medical emergency requiring evacuation during a business trip, they must be approved by a founding partner.

And. OTHER MISCELLANEOUS EXPENSES

NZC will reimburse necessary and affordable laundry and dry cleaning expenses to employees traveling for more than seven days or if the clothes become accidentally dirty.

F. NON-REFUNDABLE EXPENSES (non-exhaustive list)

- Alcoholic beverages outside of customer entertainment or external business meals
- Laptop backpacks/cases
- Boarding fees for pets
- Fees for nannies
- Corporate Card Surcharges
- Identification programs for registered travelers (except for VIPs)
- Preferential seat assignment or flight category upgrades
- Preferential approach
- Early boarding
- Airline club membership fees
- Flight insurance

- Transportation between home and office on business days
- Traffic fines or parking payment
- Frequent Flyer Program Charges
- Additional costs of travel insurance or car rental
- GPS systems, satellite radio, prepaid fuel or option to purchase fuel in rental vehicles
- Movies in the room
- Any personal object Extraviado, stolen or damaged during a business trip.
- Recurring prescriptions and medications (check your health coverage plan for reimbursement).
- Transportation, duties, taxes or other fees associated with the shipment of personal effects.

XI. CUSTOMS AND EXPORT CONTROL REQUIREMENTS

When, government regulations require that all merchandise, technical data and/or currency be declared (the minimum amount to be declared is determined by each country) that is exported or amounted. It is the responsibility of all employees who travel to foreign countries and who carry in their hand luggage such goods, data and / or monetary amounts, comply with the regulations in force in the country that require it including the issuance of the corresponding import / export documentation. All NZC employees are required to properly declare all items in their baggage, including technical data, and to pay all customs entry fees, duties and taxes upon arrival.

XII. MOBILE APPLICATIONS

NZC urges employees to find and use free smartphone apps that add convenience to business travel, subject to the following strict guidelines:

You will not be able to use applications to make flight reservations, car rental or hotel, except the app (even to be defined). All business travel reservations must be made through NZC's online booking tool, or by calling NZC's travel agency.

Smartphone applications are non-refundable.

XIII. SOCIAL MEDIA

NZC strictly prohibits employees from posting their corporate travel itineraries on social media (such as Facebook, LinkedIn or others).

Travelers may forward their itinerary information to their personal contacts to ensure comfort and safety, but sharing their itinerary for social media purposes is not permitted.

XV. ANNEX A: ETHICAL CONDUCT AND CONFLICTS OF INTEREST

This travel and expense policy does not apply to NZC-sponsored travel for customers, potential customers or others with whom NZC conducts business. Please refer to NZC's BRIBERY AND CORRUPTION POLICY for the company's policies regarding such travel.

BUSINESS MEALS AND REPRESENTATION EXPENSES

In accordance with the POLICIES OF BUSINESS CONDUCT (ETHICS) AND CONFLICTS OF INTEREST, no business lunches or representation expenses will be made when there is a pending resolution against the employer of the intended recipient that may affect the company.

Representation expenses do not include gifts. NZC's policy does not allow gifts.

In all cases, the list of participants, business objective, expense receipts and internal approval must be properly documented and recorded before NZC reimburses the expenses.

No exceptions will be approved without the prior authorization of VIPs and the Accountant.

ADDITIONAL TRAVELLERS WHO ARE NOT NZC EMPLOYEES

The purpose of these provisions is not to allow customers or government officials to travel with NZC employees. NZC-sponsored travel involving clients and/or government officials is covered by NZC's BRIBERY AND CORRUPTION POLICY.



Walter Arias, Director, April 2022



Albert Ortiz, Technical Director, April 2022

This policy and any standards developed in support of the purpose of the Policy are subject to ongoing review and evaluation by NET ZERO CARBON SOLUTIONS Partners.

Modifications will be made as necessary, to respond to the current circumstances and/or changing needs of NET ZERO CARBON SOLUTIONS and its subsidiaries.

NET ZERO CARBON SOLUTIONS policy statements are available for viewing online in <https://www.nzcsolutions.com/contact/>