

CONSOLIDATED WATER CO. LTD.

POLICY FOR USE OF COMPANY ASSETS AND RESOURCES

This policy applies to Consolidated Water Co. Ltd, its subsidiaries (collectively, the “Company”).

A. USE OF COMPANY ASSETS AND RESOURCES

Improper use of Company assets and resources (collectively, “Resources”) could lead to increased costs and risks to the Company, particularly from operational, regulatory, and corporate reputation standpoints. Proper utilization of Resources ensures organizational risks and costs are properly managed.

Resources may not be used for personal purposes except for incidental use and in accordance with this policy. Furthermore, the incidental use of Resources for personal purposes must not:

- result in additional expense to the Company;
- impede normal business functions;
- be for non-approved private commercial purposes;
- be used for illegal activities;
- be used to intentionally access, create, store, or transmit obscene materials;
- be used to compete unfairly with other companies; or
- be used to promote a personal or political agenda.

B. TELEPHONES AND OTHER INFORMATIONAL RESOURCE EQUIPMENT

Incidental personal use of Company computers (including, but not limited to the internet and electronic mail), telephones, facsimile machines, and other means of communication must meet the requirements of section A of this policy and must not unduly interfere with an employee’s assigned responsibilities or the normal functioning of an office, department or subsidiary. The use of Company telecommunication, email, and internet services for any illegal activity or to intentionally access, create, store or transmit obscene materials, as defined by local law, is strictly prohibited regardless of whether or not it results in an additional charge to the Company.

C. COMPANY VEHICLES

The Company has established a separate policy entitled Vehicle Use Policy, which sets out the terms and conditions of use of Company vehicles.

D. CREDIT CARDS, VENDOR CARDS, PETTY CASH, AND CORPORATE-BILLED ACCOUNTS

No Company employee shall use Company credit cards, vendor procurement cards, working funds, or corporate-billed accounts for any purpose other than official business of the Company. Employees may not use such accounts in connection with any political campaign or for any personal activity. An employee may use a Company credit card to charge for items that, while they qualify as official business, are not fully reimbursable under Company guidelines for reimbursement. An example would be purchase of a personal item from a hotel, which is applied to the employee's hotel room charge. While such expenditure may not be fully-reimbursable, charging the full amount to a credit card would be appropriate, even if the Company will not reimburse the entire expenditure.

E. OTHER COMPANY RESOURCES

No Company employee shall entrust Resources to anyone to be used for other than Company purposes. Company employees shall not use Resources for their own benefit unless such use also benefits the Company and has been approved by a corporate officer in advance and suitable arrangements have been made in advance for payment of the agreed upon value for use of such Resource.