

Gifts and Hospitality Policy



Grupo Energía Bogotá

PURPOSE

The purpose of this policy is to establish a framework that provides clarity and transparency to both GEB and its counterparties, leveraging our ethical culture as well as our corporate values. GEB is fully committed to "Zero Tolerance" towards potential or actual acts of fraud, corruption, or bribery, rejecting any practice that violates the Group's ethical and compliance provisions.

SCOPE

This policy is applicable and mandatory for all individuals working for, with, and on behalf of GEB, all its employees and family members, as well as its shareholders, directors, subsidiaries, and affiliates¹, counterparties, customers, suppliers, contractors, business partners, communities, regulators, institutions, stakeholders, and any other third party with whom GEB has any kind of relationship.

Furthermore, this policy is made extensive to the representatives and employees of its counterparties.

Regarding the non-controlled companies in which GEB has equity interest, employees representing it on the Boards of Directors or equivalent corporate bodies shall disclose, present, and propose the best practices of anti-corruption and anti-bribery corporate ethics, so that these may be assessed and considered for adoption by the relevant bodies.

DECLARATIONS OF COMMITMENTS

The Senior Management of the Business Group and all employees of GEB must comply with the following provisions:

- It is prohibited to offer, accept, promise, deliver, request, demand, or provide gifts, hospitality, courtesies, trips, events, courses, meals, or any other benefit, whether in money or in kind, in exchange for personal or third-party benefits.

Consequently:

1. Gifts or hospitality cannot be offered, accepted, promised, delivered, or solicited, either directly or indirectly.
2. Offering, accepting, promising, promoting, delivering, paying, or authorizing payments, directly or indirectly, to unduly influence the decisions of any government official, authority, or any other third party in the exercise of their duties is prohibited.

¹ According to the regulations applicable in each of the jurisdictions where they are domiciled.

3. Gifts or gratuities cannot be offered, accepted, promised, promoted, delivered, or requested in exchange for granting any advantage, disregarding any procedure, to benefit oneself, the company, or a third party, or against the latter.
 4. Gifts or gratuities cannot be offered, accepted, promised, promoted, delivered, or requested in the midst of a decision-making process or when a third party could benefit.
 5. Offering, accepting, promising, delivering, or soliciting cash or its equivalent in goods or assets that can be easily converted into cash is not allowed. Similarly, undue payments cannot be made and then accounted for as contributions or donations.
 6. Third parties must refrain from offering gifts or hospitality in compliance with this policy, promoting adherence to our Code of Ethics and the observance of our corporate values.
 7. Employees of the Group and its subsidiaries may offer, accept, or provide institutional or promotional gifts, such as calendars, agendas, pens, umbrellas, as long as these do not exceed a value of USD 30 in the same calendar year from the same supplier or contractor to the same employee and/or manager.
 8. Hospitality that does not involve activities, products, or places that could affect the reputation of the recipients of this policy or violate GEB's corporate values, ethics, and/or applicable law may be accepted.
 9. Only, and in the event of being considered necessary by senior management within the framework of a relationship strategy, GEB may deliver gifts that exceed the values established here, as long as they are reported and authorized in advance by the Corporate Compliance Department, highlighting that the only positions to deliver such gifts will be those considered strategic within the organization (President, Vice Presidents, and Directors), thus regulating, documenting, and controlling said gifts.
- In the event of any doubts about the applicability or feasibility of giving or receiving gifts and/or attending or accepting hospitality, Senior Managers and employees of GEB must consult the Corporate Compliance Department through the Ethics Channel.
 - Counterparties of GEB must consider what is established in this policy and carry out consultations or reports in a timely manner through the Ethics Channel, for their study and assessment within the framework of this policy.
 - Employees must be aware that any violation of the provisions of this policy will be classified as a serious offense and will be treated in accordance with the Internal Work Regulations of GEB.
 - Counterparties must be aware of, communicate, and apply the provisions contained in this policy to all their representatives and employees.

RESPONSIBLE PARTIES

The Corporate Compliance Department of GEB will be responsible for leading the update, proper training, and dissemination of the current policy at Grupo Energía Bogotá.

The Communications areas of Grupo Energía Bogotá and its companies are responsible for communicating and disseminating this policy through appropriate channels so that it is known to all stakeholders of the organization.

Employees of Grupo Energía Bogotá are responsible for implementing this policy, as well as the binding agreements with third parties related to the commitments stated herein.