



Corporate Ethics, Anti-Corruption, and Anti-Bribery Policy



Grupo Energía Bogotá

BACKGROUND

The President's Committee, in its meeting No. 59 of December 9, 2022, recommended the submission to the Board of Directors of the Corporate Ethics, Anti-Corruption, and Anti-Bribery Policy for approval.

At the meeting 1687 of December 13, 2022, the Board of Directors approved the Corporate Ethics, Anti-Corruption, and Anti-Bribery Policy.

At the Board of Directors meeting No. 1712 of October 31, 2024, the update of the Corporate Ethics, Anti-Corruption, and Anti-Bribery Policy was recommended for approval by the Board of Directors.

PURPOSE

To establish the framework of action to identify, detect, report, monitor, manage and mitigate the risks of corruption in all its modalities, including the different modalities of bribery.

SCOPE

This policy applies to all employees, managers, shareholders, business partners and other stakeholders of Grupo Energía Bogotá S.A. ESP. and its controlled companies, in accordance with the applicable regulations of each jurisdiction in which they are domiciled.

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.

DECLARATION OF COMMITMENTS

GENERAL COMMITMENTS

Under this policy, Grupo Energía Bogotá commits to the following:

1. To strengthen the ethical culture, through raising awareness and training employees in the prevention, detection, and reporting of actual or potential acts associated with corruption, such as bribery, extortion, and transnational bribery.
2. To implement and disseminate the mechanisms for the good faith reporting of possible acts of corruption, bribery, and/or any illegal activity, ensuring a system that allows for anonymous reports and builds trust with the reporters and/or whistleblowers, applying protective measures to preserve confidentiality and prevent retaliation for reported allegations.
3. Establish appropriate identification and mitigation of corruption and/or bribery risks in GEB's contractual relationships.

4. Establish measures for the effective enforcement of sanctions in cases of corruption and/or bribery, as well as any breach of the ethical and/or regulatory framework.

COMMITMENTS REGARDING THE PREVENTION OF CORRUPTION AND BRIBERY

1. GEB assumes a zero-tolerance position against any act of corruption and/or bribery in all its forms, as well as against any other illegal or unethical behavior.
2. Promote legality, ethics, and transparency, as well as our corporate values, as the guiding rule for all actions, management and conducts of managers and employees in the framework of any relations with any stakeholder.
3. Not offer, promise, deliver, accept, or request undue advantages of any value, directly or indirectly, and regardless of their location, as an incentive to obtain a personal benefit or on behalf of third parties.
4. Identify and comply with current law applicable to prevention, detection, and punishment; regarding corruption and/or bribery, and their related behaviors, including, but not limited to, the applicable requirements of the Anti-bribery Management System.
5. Establish and document a methodology to identify, detect, report, monitor, manage, and mitigate corruption and/or bribery risks, including transnational bribery. The need for its update should be assessed at least once a year or when special circumstances arise, such as a change in market conditions, new businesses, corporate reorganizations, among others.
6. Strictly comply with the provisions of the Financial Policy on recording transactions through robust accounting systems that allow the assurance of evidence and/or recording of information, ensuring that the accounting records reasonably, transparently, accurately, and completely reflect all transactions, with sufficient supporting documentation. Any manipulation, statement or fictitious, misleading, false, or intentionally misleading record is rejected.
7. Not to offer, promise, deliver, accept, or request any payment in kind or cash intended to obtain undue benefits, ensuring compliance with the provisions in place on this matter, or those issued by the company, including, among others, the Gifts and Entertainment Policy.
8. To prevent reputational damage through the adoption and compliance with policies and procedures that prohibit acts of corruption in all its forms.
9. Promote the continuous improvement of the Anti-Bribery Management System.
10. Perform all the due diligence procedures for all counterparties, in order to adequately identify the legal, reputational and operating risks associated with corruption and/or bribery.
11. Refrain from making any facilitation payments, in accordance with the provisions of the Code of Ethics and Conduct for employees, and the Code of Ethics and Conduct for Suppliers and Contractors of GEB. It is prohibited to make any payment aimed at

ensuring or expediting a necessary process or action, such as issuance of a license, authorization, document or certification.

12. Avoid making payments for lobbying expenses and lobbying through intermediaries and/or any third party on behalf of GEB, as well as any act of corruption or bribery or any activity that may affect the Group's reputation.
13. Refrain from making donations in accordance with the provisions of the Code of Ethics and Conduct for employees.

COMMITMENTS TO WHISTLEBLOWER PROTECTION

1. Adopt the recommendations and international standards that urge public and private institutions to promote rules seeking the protection for whistleblowers.
2. Assure the possibility of filing anonymous claims, reports and/or inquiries, making sure such anonymity is not undermined or impaired in any stage of the process, both during the investigation and possible subsequent sanctions, except by judicial order.
3. Assure the confidentiality of the information provided by any whistle-blower by providing adequate information security measures and limiting access to such information.
4. Assure and make available tools and processes that prevent any reprisal against any individual or legal entity that files a claim or report through GEB's Ethics Channel.
5. Actively take preventive measures aimed at creating a culture based on trust, cooperation, transparency, and integrity, offering security to all employees and stakeholders for the effective filing of reports, inquiries and claims through the Ethics Channel.
6. Promote a reporting and/or inquiries culture through communications that highlight the effectiveness of the channel, investigations made, results obtained, and penalties imposed.
7. Ensure that all claims or reports filed in good faith, or on the basis of a reasonable belief of an actual or suspected violation of this Policy, the Code of Ethics and Conduct, or GEB's ethical and legal framework, are duly investigated, and that as a result of such investigations and the corroboration of the facts, adequate sanctions are imposed.
8. Take the necessary measures to prevent any act of discrimination or situation that could be understood as workplace harassment, threat, isolation, degradation, deterioration or impact on working conditions, increased workload, impediment or disproportionate difficulties for promotions, transfers, dismissals, victimization, unjustified or unreasonable refusal of permits, vacations, licenses or other forms of harassment, to any employee who files a complaint or report through the Ethics Channel or contributes with information within the framework of an investigation.

9. Define as a serious breach and violation of this Policy and of the Code of Ethics and Conduct any reprisal against whistle-blowers and/or reporting parties of potential cases of corruption in any of its modalities, including bribery.
10. Establish, when required, mechanisms for the physical protection and legal and/or emotional or psychological support for whistle-blowers or others who provide information in the framework of investigations on reports received through the Ethics Channel.

RESPONSIBLE PARTIES

The Board of Directors is responsible for approving this policy and exercising permanent leadership and commitment regarding the Anti-Bribery Management System, in order to ensure compliance with the established commitments and their continuous update.

The Board of Directors shall monitor compliance with this Policy through a semi-annual report submitted by **GEB's Compliance Officer**.

GEB's Senior Management is responsible for implementing, applying, and monitoring compliance with the anti-bribery and anti-corruption management system throughout the organization. It must also ensure that the roles and responsibilities within the system are assigned and communicated to all levels of the organization, and ensure the availability of sufficient economic, physical, human, and technological resources for the effective implementation of GEB's system, as well as its continuous improvement, ensuring that the corporate strategy is aligned with this Policy.

The Corporate Compliance Department will independently lead internal management to implement, supervise, control, and enhance the policy, advise, and constantly guide stakeholders on the operation of the Anti-Bribery Management System, and periodically report to the highest governance body. It must also make sure the documents related to the system comply with all technical and legal specifications and requirements.

His/her management scope includes the periodic assessment of the policy to ensure its relevance and functionality, adjusting it as necessary. **The Corporate Compliance Department** shall have the duty of enforcing the anti-corruption and anti-bribery policy, and therefore shall have the sufficient authority and independence to have access to the highest governance body and to take the lead in performing such role.

Managers and employees are responsible for the execution and full compliance of this Policy, and of obtaining binding agreements from third parties related to the commitments set out herein, basing their actions on legality, ethics and transparency, the corporate values and the Code of Ethics and Conduct.

They are also responsible for following the manuals and other guidelines, procedures and documents adopted by the organization for the prevention of corruption and bribery and their associated risks.

They are also responsible for attending the training provided and/or organized by the **Corporate Compliance Department**, or the equivalent area at each subsidiary, in connection with the prevention of Corruption and/or Bribery.

The **Communications Area** is responsible for communicating and disseminating this policy through the available channels to ensure that all the organization’s stakeholders are informed about it.

The **Internal Audit Area** is responsible for assessing the implementation of and compliance with this Policy and other guidelines, procedures and documents that supplement it.

PENALTIES DUE TO BREACH OF THE POLICY

It is the responsibility of the administrators, employees, and all stakeholders of GEB, and, in general, of any person who represents, directly or indirectly, the Group, to comply with the commitments made in this Policy. Consequently, in the event of noncompliance, the following penalties shall be imposed, always ensuring the due process and right to defense and opposition:

- **Managers:** The penalties established in the Code of Ethics and Conduct shall apply. Including dismissal or any other measure determined by the Board of Directors.
- **Employees:** The penalties established in the Code of Ethics and Conduct, the employment contract, internal work regulations and applicable law shall apply.
- **Suppliers and/or Contractors:** The penalties established in the Code of Ethics and Conduct for Suppliers and Contractors, the clauses included in contracts or purchase orders, other internal guidelines and the applicable law shall apply.

The above is notwithstanding the legal consequences derived from such violations, including labor, civil, administrative, and criminal penalties, among others.

DOCUMENT CONTROL

	Name	Role	Area
Prepared by:	Catalina Casas A	III Counselor	Corporate Compliance Department
	Luz Elena Díaz G	Director	Corporate Compliance Department
Reviewed by:	Néstor Fagua	Legal Vice President	Legal Vice Presidency
	President’s Committee		
	Audit and Risk Committee of the Board of Directors		
Approved by:	Board of Directors		

TERM

Prior Decision No.	Version date	Type of action	Reason for the update and description of the last version
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010	December 9, 2022	Creation	The Corporate Ethics, Anti-corruption and Anti-bribery Policy is created as part of the Corporate Transparency and Ethics Program.
	October 31, 2024	Update	The corporate ethics, anti-corruption, and anti-bribery policy is updated, making clarifications in the terms and expanding definitions within the framework of the Anti-Bribery Management System.