

ETHICS AND COMPLIANCE PROGRAM

2024

GRUPO DE ENERGÍA DE BOGOTÁ S.A. E.S.P.

1. Objective

GEB is committed to the highest standards of conduct and corporate compliance. Hence, we have established this **Ethics and Compliance Program**, whose purpose is to safeguard the company's integrity and achieve its objectives, under the premise of ethical, transparent behavior aligned with the regulatory framework, ensuring the fulfillment of our higher purpose in an ethical manner, based on relationships of trust, both with our employees and any third parties we interact with in any way.

The implementation of our Ethics and Compliance Program enables, firstly, to raise awareness among GEB stakeholders on each party's roles and responsibilities regarding the prevention of reprehensible acts and situations that compromise or bypass transparency as the basis for all interactions and management.

With the above, we aim to become a global benchmark in terms of ethics and compliance, building trust among the markets, all our stakeholders and society in general, as well as continue to strengthen the culture of ethics on which our corporate value of **integrity** is based.

2. Senior Management's Commitment

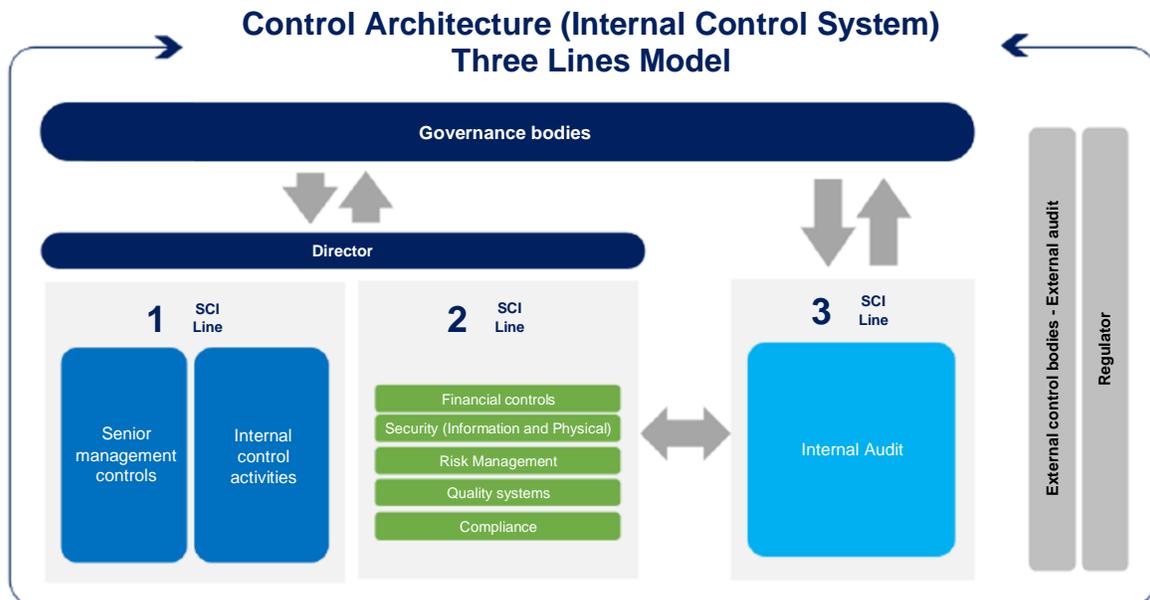
Senior Management promotes a culture to combat money laundering, terrorism financing, financing of weapons of mass destruction proliferation, fraud, bribery, and corruption. Also encourages strict adherence to guiding rules and best practices in compliance, not only to avoid sanctions or reputational impact but in response to the duty of all citizens and employees to act ethically and with integrity in all areas of their lives.

GEB recognizes the extremely important value of corporate social responsibility and, thus, the impact that corporate and social management have on social and economic development and progress, both in our country and in all jurisdictions where we operate. Contributing to the community and promoting a legal environment that enhances conditions and fosters social well-being are premises under which all operations of GEB are governed, extending the Company's purpose far beyond the pursuit of profits or economic benefits.

Senior Management also seeks to emphasize the "Zero Tolerance" stance towards any deviation from the company's ethical framework or the corporate values that govern it. For this purpose, the 2024 Compliance Program encompasses mechanisms such as the "Whistleblower Protection Guide" as fundamental elements for the strengthening of the ethical culture of GEB and its subsidiaries.

3. Control Framework

GEB maintains an unwavering commitment to integrating the components of the Control System in alignment with the “COSO” model, concurrently with the application of the Three Lines of Defense model, adhering to the standard proposed by the European Confederation of Institutes of Internal Auditing (ECIIA), which explicitly defines the responsibilities pertaining to the Internal Control System. Based on the above, the Group adopted the Three Lines of Defense model and applies the following roles and responsibilities scheme to manage the Control Architecture detailed in the Control Architecture Policy:



Adapted from the benchmark model promoted by the European Confederation of Institutes of Internal Auditing (ECCIA) and accepted by the Global Institute of Internal Auditors

Governance Bodies and Senior Management

Although the Governance Bodies and Senior Management are not considered part of any of the three lines of defense, they are responsible for establishing the Organization's objectives, defining high-level strategies to achieve those objectives, and establishing governance structures for the proper management of processes, their risks, and controls.

First Line (self-control, self-regulation, and self-management)

It covers the activities carried out by each employee of the Group, including those responsible for processes and controls, through the definition and execution of controls via policies, procedures, and methodological frameworks, among others. The first line of defense of the Internal Control System is based on three key principles: self-control, self-regulation, and self-management, which promotes the strengthening of the Internal Control system.

Second Line (alignment, supervision, and monitoring)

It supports Senior Management in defining methodological frameworks and cross-cutting controls of the Group, carries out supervision and monitoring functions of processes, assisting in their effective management.

Third Line (independent and objective assurance)

This line provides an independent and objective review of the established internal controls and their effectiveness. This function is carried out by the General Auditor of the Group and is established to provide independent assurance, assess, and report to Senior Management and the Audit and Risk Committee on the effectiveness and efficiency of the Internal Control system defined by management.

GEB created the **Corporate Compliance Department (“DCC” for the Spanish original) in 2017** to strengthen its control architecture and the second line of the SCI. The DCC reports administratively to the Group's President and functionally to the Audit and Risk Committee and the Board of Directors of GEB. The objective of the DCC is to formulate, implement and supervise the adequate adoption of the policies, manuals and/or guidelines on transparency and compliance within the Group and its subsidiaries, through the establishment of monitoring and control mechanisms and to promote a corporate culture of probity in its activities and relations with all stakeholders. Additionally, the Internal Control Department of GEB was created in April 2023, which reports directly to the Corporate Compliance Department. Its main function is to ensure the establishment of an effective Internal Control System (ICS) that operates under the components and principles of the COSO 2013 Framework. This framework was adopted by GEB and its controlled companies during the second half of 2023, as the model to follow to manage their operations more efficiently and effectively, comply with internal and external regulations, and generate more reliable and accurate financial and non-financial information for the various stakeholders. Therefore, through effective internal control based on the COSO 2013 Model and SCI monitoring, we aim to strengthen the management culture regarding the control environment and risks, with the following benefits, among others:

- It helps to reduce surprises by providing confidence in the fulfillment of the objectives, as well as providing feedback on the operation of the business.
- It promotes the establishment of clear and measurable objectives, as well as the identification of risks and the definition of control activities.
- It provides reasonable assurance on the proper management of business risks.
- It improves the Company's processes through the establishment of controls, at the automation level, aligned with the business risks and the fulfillment of objectives.
- It increase confidence in local and international securities markets regarding its management system.
- It enables early warnings and timely responses through the identification of risks and their respective mitigation measures.
- It enables timely supervision to ensure that the organization's activities and resources are directed towards fulfillment of the objectives.
- It prevents and detects possible fraud.
- It enhances alignment between the strategy and organizational culture.
- It generates reliable, timely, and consistent information.
- It promotes fulfillment of contractual and legal obligations, including environmental, health, and safety matters.
- Assessment and monitoring of organizational performance.

Within the group's corporate governance, the Compliance Directorate participates in the following ways:

3.1 Directors' Committee:

Purpose: Advise the President in the adoption and implementation of policies, guidelines and decisions related to administrative, processes and learning management of the Company and the corporate group.

Permanent Member: GEB Compliance Officer. Bi-weekly participation. With speaking but no voting rights, given the independence of the compliance function.

3.2 GEB Audit and Risk Committee:

Purpose: Ensure that the Management complies with the established accounting procedures, analysis of the recommendations of the Statutory Auditor regarding the financial statements, to review the Control Architecture of the Company and the member companies of Grupo Energía Bogotá. It also oversees and assesses the Company's Internal Control System, including the assessment of financial and non-financial risks, to recommend and issue opinions to the Board of Directors, and also performs other duties assigned by Law, the Bylaws and the Rules of Procedure.

Guest: Compliance Officer as permanent guest with speaking but no voting rights. Bi-monthly report of the activities carried out by the Corporate Compliance Department, in order to keep the Board informed of the main activities aimed at mitigating Compliance risks.

3.3 Audit and Risk Committee - Subsidiaries:

Purpose: According to the regulations of each affiliate.

Guest: the Compliance Officer of each affiliate is permanently invited. Quarterly management report by the Compliance Officer of each subsidiary.

The GEB Corporate Compliance Officer participates as a guest at the TGI, Conecta, Eebis, Contugas, ElectroDunas and Calidda bi-monthly committee meetings.

3.4 Audit and Risk Committee - Non-Controlled:

Purpose: According to the regulations of each non-controlled company.

The Corporate Compliance Department of GEB provides support in the review and presentation of the recommendations regarding the material available for the ENEL committee.

3.5 GEB Ethics and Compliance Committee:

Purpose: To contribute to the strengthening of ethical conduct within the Company, as well as to implement coordinated actions against behaviors that run against the provisions of the Code of Ethics and Conduct; the Manual for the Prevention of ML/TF/FPWM, the Corporate Ethics, Anti-corruption, and Anti-bribery Manual, and, in general, all corporate policies, procedures, manuals, and guidelines, based on the objective duty of corporate care. The Committee's objective is also to verify the implementation of and follow-up on the Compliance Program and corporate defense plans established by the Company.

Permanent Member: the Secretary of the Committee shall be the Corporate Compliance Officer.

3.6 Board of Directors of GEB:

The Compliance Department's performance report is submitted biannually to the Board of Directors.

4. Compliance Program Focus Areas

The Compliance Program is structured around three focus areas: (i) prevention, which involves risk management and control policies and procedures, training, and communication (ii) Detection and its subcomponents, which include third-party management and due diligence, personal data protection and competition, monitoring and testing, and (iii) Response, consisting of investigations, remediation, continuous improvement, and reporting, all of which are based on a solid and appropriate Ethical Culture embraced by all GEB employees, leveraged on the corporate value of Integrity.

Likewise, the program is composed of a set of documents, manuals, procedures, guidelines, and provisions, which are to be updated and complemented based on the activities defined for the year 2024, aimed at avoiding any deviation from the ethical framework of GEB; managing, preventing, or mitigating the compliance risks¹ to which our organization is exposed, as well as detecting and remedying any conduct that constitutes a violation of current regulations or our ethical framework, reducing the impacts these may have on the Company.

¹ Compliance Risks: Fraud, corruption, bribery (including violations of Law 1778 and the US FCPA), money laundering, terrorism financing, financing of the proliferation of weapons of mass destruction, violation of personal data protection guidelines, protection of free competition, and the materialization of conflicts of interest.

The following chart outlines the Compliance Program of Grupo Energía Bogotá:



As mentioned above, the central element of the GEB Compliance Program is our ethical culture. Managers and all employees must take ownership, represent and live by the Business Group's corporate values in their daily interactions with stakeholders. The example and visible conduct of its managers consistently reinforces the possibility of aligning behaviors of integrity with the development of the corporate strategy, with the aim of building and promoting an environment of probity.

The Program's approach is based on the management of compliance risks, in which the different components are classified as aimed at the prevention, detection and response, to ensure a continuous improvement process and feedback in the program.

From this perspective, the components of the program are defined as follows:

4.1. Prevention Activities:

This component is composed of:

Policies and procedures: aligned with the corporate vision and values, to establish guidelines and define how to execute them. This includes the definition of policies and procedures regarding the Ethics and Compliance Program, in a collaborative effort with

subject matter experts from the Compliance Department. For example, one of the mechanisms to prevent inappropriate behaviors and that constitutes a fundamental pillar of the ethical culture are the Codes of Ethics for employees, suppliers, and contractors.

Communication, awareness-raising and training: The Communications and Training Program, which is an integral part of the Compliance Program, aims to establish the periodicity, content, format, and target audience of all communications and training sessions sent throughout the year, independently from the type of communication or the channel through which it is communicated. A training, awareness, and education program is defined each year to disseminate relevant information, aimed at the different stakeholders in order to understand the elements that the program has to manage compliance risks.

1.1. Communication and training program

Definition of compliance clauses: As part of the prevention activities, the Corporate Compliance Department has defined the pro forma clause that seeks to ensure the implementation of control and mitigation measures for risks that may impact the Company's operations and activities. Periodically, random checks are conducted to validate their incorporation.

Risk management and control: A detailed analysis of business operations and their interaction with stakeholders, in order to detect compliance risks in a timely manner at a strategic and process level; and the implementation of appropriate measures for risk mitigation, are key elements to achieve a preventive program.

Furthermore, as part of the internal control activities, the applicable guidelines for the management and execution of the i) Internal Control System (ICS) evaluations and ii) self-assessments of the processes are defined to help determine the effectiveness of the system, through the analysis of the presence and operation of each of the five (5) components that make up the COSO 2013 framework.

4.2. Detection Activities:

This component is composed of:

Management of third parties and due diligence: It seeks to have access to tools that allow the identification of ultimate beneficiaries, cross-checking with public sources of information, identification of conflicts of interests, in order to establish the level of exposure to compliance risks permanently and not just at the beginning of the contractual relationship.

Similarly, it seeks to carry out reputational risk analysis through the Due Diligence methodology adopted by GEB, which allows for the development of the analysis for subsequent presentation to the Corporate Governance bodies.

It also includes the Ethics Channel as one of the tools to detect possible unethical behaviors of employees, managers, and/or any interested party and/or third party or any other situation that runs against GEB's corporate values.

Due diligence: It refers to all actions aimed at the adequate knowledge of the various counterparties in merger and acquisition processes, new partners, new jurisdictions, current

or potential suppliers, and employees, among others. Due diligence will be carried out in strict compliance with the legal parameters of each jurisdiction.

Monitoring and testing: It consists of designing mechanisms to test the implemented controls and monitoring to identify potential compliance risks, and to determine if the established controls are functioning correctly. In order to reduce the level of exposure and effectiveness in the control environment, this can be carried out through random sampling, database matching, and substantive tests, among others.

Data Protection and Competition

Personal Data Protection Program

In line with the corporate value of Integrity, GEB is committed to appropriately processing the personal data of the data owners. For this reason, it recognizes, since the issuance of Law 1581/2012 and its regulatory provisions, the importance of having in place a Personal Data Protection Program. Since it is a part of the integrated management system, it is developed with a continuous improvement approach, thereby allowing its strengthening and consolidation, based on which general corporate guidelines are adopted to comply with the Colombian Personal Data Protection Regime.

The Personal Data Protection Program at Enlaza is led internally at GEB by the Personal Data Protection Officer, who is part of the Corporate Compliance Department. The main elements of the Data Protection Program include: i) Personal Data Protection policy, manuals, procedures; ii) training and development; iii) inventory of databases with personal information; iv) Personal Data Protection Risk Management; v) Personal Data Protection Incident Management; vi) Management of Data Processors; vii) Management of Personal Data Inquiries and Claims; viii) Appointment and functions of the Personal Data Protection Officer; ix) Commitment of Senior Management; among others.

Competition

Greater competition in the markets enhances the country's economic performance, creates business opportunities for citizens, and reduces the costs of goods and services. At the same time, the entry of new players in the market stimulates price competition, fosters innovation, and increases the variety and quality of products available to consumers.

GEB has made progress in the protection and promotion of competition in the markets in which it operates, to which end it is implementing a Program on Competition Protection, aligned with current regulations: (i) Issuance of the General Competition Regime contained in Law 155/1959, Decree 2153/1992, Law 1340/2009, and other related regulations; (ii) the strengthening of the Superintendence of Industry and Commerce (SIC, for the Spanish original) as the Sole Authority in matters of Competition Protection, and (iii) the admission of Colombia as a member of the Organization for Economic Co-operation and Development (OECD).

In recent years, the SIC, in its role as the Sole Authority on Competition Protection, has made significant progress in its fight against restrictive practices that undermine free competition, through its sanctioning function and preventive work.

It should be noted that compliance programs have become an effective alternative to prevent violations of the regulations on the protection of free competition. These programs demonstrate the proactivity and commitment of the business organization to comply with current regulations and promote a fair and transparent competitive environment.

4.3 Response Activities:

Investigations and remediation: definition of a methodology and associated procedures executed with the objective of corroborating or discarding, in a timely and effective manner, potential misconducts. Investigations will be conducted strictly in accordance with the legal parameters of each jurisdiction where GEB operates. Based on the result of an investigation of an incident or case, corrective or preventive actions can be identified and recommended to address an identified compliance risk.

Continuous improvement: It is the continuous process of modification and feedback of the company's processes and procedures.

Reports: It consists of the control dashboard that allows visualizing the execution status of the tasks defined by the Compliance area in the different GEB Corporate Governance bodies. Similarly, it is the component through which the Corporate Compliance Department reports to the various external entities in accordance with the applicable regulations.

5. Policies, Procedures, Guidelines, and Manuals on Ethics and Compliance

To reinforce the Business Group's ethical culture, and as a central part of the 2024 Compliance Program, below we mention the main documents that contain the guidelines for all stakeholders regarding ethics and compliance:

1. Internal Code of Ethics and Conduct
2. Code of Ethics and Conduct for Suppliers and Contractors
3. Manual of Policies and Procedures for Personal Data Protection
4. Manual for the prevention and control of ML TF FPWMD
5. Corporate Ethics, Anti-corruption and Anti-bribery Manual
6. Personal Data Processing Policy
7. Control Architecture Policy
8. Gifts and Hospitality Policy
9. Corporate Ethics, Anti-corruption and Anti-bribery Manual
10. Procedure for Management of Personal Data Protection Incidents
11. Procedure for Personal Data Protection Impact Assessment
12. Procedure for Management of Consultations and Claims in Personal Data Protection
13. Procedure for the Data Protection Monitoring Mechanism
14. National database registration procedure

15. Procedure for Managing Personal Data Transmission and Transfers
16. Procedure for the Compliance Program Monitoring Mechanism
17. Procedure for Data Analysis - Detection - Substantive Testing
18. Procedure for Verification in Watch Lists
19. Unusual Transactions Identification Procedure (HIE)
20. UIAF Reporting Procedure
21. Procedure for Managing Politically Exposed Persons (PEPs)
22. Investigation and Remediation Procedure
23. Ethical Channel Operations Procedure
24. Procedure for Analysis and Resolution of Conflicts of Interest
25. Due Diligence Procedure
26. Procedure for Response to Requirements from the Comptroller of Bogotá D.C.
27. Accountability Procedure of the Office of the Comptroller
28. Procedure for Submission and Monitoring of Compliance with the Anti-Corruption Plan and Citizen Service
29. Procedure for Addressing Requirements from Inspection, Oversight, Control and Government Authorities
30. Transparency and Information Access Law Procedure - Web Page Monitoring
31. Compliance Officer Management Report Preparation and Submission Procedure
32. Procedure for Management of the Ethics and Compliance Program
33. Procedure for Activity Control Monitoring Report
34. Procedure for Monitoring the Ethics and Compliance Program of Subsidiaries
35. Procedure for the Diagnosis and Management of the Ethical Culture
36. Management Procedure for the Code of Ethics and Compliance Guidelines
37. Gifts and Hospitality Management Procedure
38. Internal Work Regulations
39. SCI Assessment and Self-assessment Procedure

6. Other essential elements and components of our Compliance Program

6.1 The appointment of a Compliance Officer

GEB has a main Compliance Officer and a substitute Compliance Officer, who oversee the effective, efficient, and timely operation of the Program. They must fulfill the requirements established by law, including: i) Being appointed by the Board of Directors, ii) Having decision-making capacity, iii) Having the necessary time for performance of their duties and receiving the support of a human and technical team that allows them to properly fulfill their duties, among others.

6.2 Ethics Channel

GEB promotes an environment where employees, managers, and/or third parties can report, make inquiries, ask questions, or request opinions regarding doubts or interpretations,

without fear of reprisals, through an efficient, confidential, independent (managed by a third party) Ethics Channel. Effective and secure. Additionally, channel's website features improvements in accessibility and usability for users with visual impairment, who can enhance their experience with options for adjusting size, saturation, and color, among others.

The channel is managed by EthicsGlobal, and the Corporate Compliance Department handles all the cases of the corporate offices and the subsidiaries.

There are also measures in place to protect good faith whistleblowers from retaliation for reporting allegedly illegal and unethical acts.

6.3 System for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction

GEB, as an issuer of securities not subject to inspection by the Financial Superintendence of Colombia, has the obligation of complying with the provisions and implementing mechanisms related to the prevention of ML/TF.

In consideration of the foregoing, the Company has a Manual for the Prevention of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction approved by the Board of Directors. The Manual contains the general guidelines and controls that are articulated with the procedures adopted by the Company to prevent the risk of ML/TF/FPWMD.

6.4 Compliance Risk Management Cycle

GEB defines as a strategic risk the possibility of failing to comply with the ethical or regulatory framework, which is subject to bi-monthly monitoring and regular risk assessments, aimed at identifying events that, considering their impact and likelihood of materialization, could affect the achievement of the company's objectives. The main stages included in our risk management cycle are: identification, measurement or assessment, control, and monitoring.

The risk management function of our program entails verifying the effectiveness of the controls for managing, preventing, or mitigating risks, and identifying new causes or controls according to the reality and dynamics of the business, as well as applicable standards and existing best practices.

6.5 Oversight Authorities

GEB is audited annually and regularly by the Office of the Comptroller of Bogotá D.C., given the majority shareholding held by the Bogotá's mayor's office. The audit of regularity is centralized through the Corporate Compliance Department, which is the area responsible for receiving, processing, assuring, analyzing, and responding to all requirements made by the Comptroller's Office, as well as for carrying out the monthly and annual report of accounts.

The Corporate Compliance Department is also responsible for monitoring the proper execution of improvement plans and ensuring responses to requests for evidence within the framework of fiscal responsibility processes.

6.6 Program Compliance Audit and Assessment System

The execution of the Compliance Program is the responsibility of the Compliance Director. However, internal audits are also conducted in this regard, as well as a review by an External Auditor of Results Management.

7. Roles and Responsibilities of the Compliance Program

7.1 Leadership and Tone from Top Management

Senior Management transmits the message of ethics as the basis for all behaviors, internal and external interactions, and as the central axis on which the operation, strategy, vision, and mission of GEB and its subsidiaries must be grounded.

7.2 The Board of Directors

It is responsible for assessing the progress and performance of the Compliance Program and for exercising continuous leadership and commitment in connection with the anti-bribery and anti-corruption management system, seeking to ensure fulfillment of the commitments made in the name of GEB.

7.3 Corporate Compliance Department

It is responsible for leading the internal management for the implementation, follow-up, monitoring, execution control, updating, and continuous improvement of this Program. For the effects of the correct and timely implementation of all the activities that make up the Program, the execution rules contained herein must be observed.

7.4 Management and Employees

They are responsible for attending the training sessions to which they are summoned, signing, filling out and adhering to the documents that are sent in accordance with the Program's guidelines. They must also attend the training courses, as well as commit to reading, understanding, and taking ownership of the content of infographics, explanatory notes, news of interest, and other materials sent through any official communication channel of Grupo de Energía de Bogotá.

All employees and managers also have the obligation of carrying out all their tasks and activities within the framework of legality, ethics, and transparency, as well as in abidance of the corporate values and the guidelines established in 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 all compliance risks.

7.5 The communications department

It is responsible for communicating, disseminating, and supporting the execution of the communications program that is an integral part of GEB's Compliance Program.

7.6 Internal Audit

It is responsible for assessing the implementation and fulfillment of this Compliance Program.

7.7 Compliance Officer

The structure, composition, and execution of GEB's Compliance Program are the responsibility of the Director of Compliance of GEB, with the unrestricted support of senior GEB's President, and particularly the Audit and Risk Committee and the President of GEB. The GEB Program establishes the foundations for the subsidiaries' programs, which follow the guidelines and directives issued by the parent company, but have customized programs tailored to the needs and particularities of each business and in compliance with the binding regulations for each subsidiary, according to the country where they operate. The execution of the subsidiaries' program is supervised and supported by the Compliance Director of GEB.

7.8 Suppliers, Contractors, Stakeholders, and other affiliated third parties

GEB requires all its partners and related parties to act as multipliers of our values and conduct and in accordance with ethics as the basis of all behavior. This is made enforceable through documents such as the Code of Ethics for Suppliers and Contractors, the verification processes in watch lists and due diligence, the Gifts and Hospitality Procedure, the Corporate Ethics, Anti-Corruption, and Anti-Bribery Policy, and the Policy on Personal Data Protection, among others.

8. Rules of Execution of the Compliance Program in 2024

The Compliance Program at hand is valid for one year and is intended to be implemented throughout the calendar year 2024.

The activities and responsible parties are defined in the Compliance Program and are an integral part of this descriptive Program, which must be carried out in a timely manner, in accordance with the Program's provisions.

For the purpose of monitoring fulfillment of said activities, the Corporate Compliance Department has established:

1. Microsoft Planner as a technological tool that documents traceability, progress tracking, and follow-up of individual activities.
2. Primary Groups (in-person / virtual) documented through meeting minutes.

The tolerance for deviation of the defined activities is three months; however, there must be a justification explaining the reasons that led to the impossibility or difficulty in carrying out the activity within the scheduled time.

When the development or execution of a task or activity depends entirely or in part on a third party that is not part of the Corporate Compliance Department, the person in charge of internal Compliance management must demonstrate that all reasonable and timely efforts were made to perform the task. However, in the face of imminent impossibility, failing to carry out the activity will not be attributable to the person in charge within the Corporate Compliance Department.

The Program's schedule will be reviewed only once, with the possibility to amend dates and activities, during the month of May 2024. At that time, adjustments may be made as necessary in accordance with the defined and approved objectives, including changes in the structure of the Corporate Compliance Department, new regulatory provisions - if any - (e.g., Regulations regarding the requirements of the PTEE by the Superintendence of Residential Public Utilities as provided for in Law 2195/2022), or any other matter that may impact the Program and that can be addressed during that single review. Following this, no changes will be made to the Compliance Program, except in cases of force majeure or with the express approval of the Audit and Risk Committee of the Board of Directors, attaching in writing the reasons that justify the change.

9. Employees' obligations regarding ethics and compliance

- Adopting a “Zero Tolerance” stance towards fraud, corruption, bribery, money laundering, terrorist financing, financing of the proliferation of weapons of mass destruction, restrictions to free competition, conflicts of interests, and/or violations of the Personal Data Protection Program.
- Sign the Integrity Commitment, as well as the annual Declaration of Conflicts of Interests.
- Manage all actual or potential conflicts of interest in a timely manner and refrain from deciding or acting in any situation while the conflict has not been resolved by the Company.
- Attend all training sessions of the Ethics and Compliance Program and encourage participation within the department, as well as complete any scheduled virtual courses.
- Request timely validation of third parties on watch lists and interpret the obtained results
- Continuously raise awareness among colleagues, work in teams, and remember the importance of ethics in our daily activities.
- Maintain a work environment free of harassment, mistreatment, discrimination, or any activity that affects the mental and/or physical health of GEB's employees.
- Comply with the guidelines established in the Code of Ethics and Conduct.
- Report, disclose, or inform, through the Ethics Channel, any deviation, suspicion of deviation, or non-compliance with the company's ethical framework.

- Follow the guidelines on ethics and compliance established in the Policy on Internal Control and Prevention of Fraud and Corruption; the Corporate Ethics, Anti-Corruption, and Anti-Bribery Manual; the ML/TF/FPWMS Prevention Manual, and other procedures of the Ethics and Compliance Program.
- Fulfill information requirements from regulatory authorities in a timely manner.
- Know and apply the current provisions on personal data protection, particularly the Policy on PDP.
- Ensure confidentiality of information within the area and safeguard all tangible and intangible assets of the Company.

10. Regulations and provisions governing the Compliance Program

- Law 142 / 1994
- Law 2195 / 2022
- Foreign Corrupt Practices Act (FCPA)
- Basic Legal Public Notice of the Financial Superintendence
- Basic Legal Public Notice of the Companies Superintendence
- Law 610 / 2000
- Decree Law 403/2020
- Regulatory Resolution 002/2022 of the Office of the Comptroller of Bogotá D.C.
- Anti-Corruption Statute, Law 190/1995 or Law 1474/2011
- Personal Data Protection Law
- Law 599/2000, Colombian Criminal Code
- Law of transparency and access to public information
- Financial Action Task Force Recommendations
- Recommendations for the implementation of an anti-corruption, ethics and compliance program for companies of the United Nations Office on Drugs and Crime
- UK Bribery Act
- Law 1474/2011, by which regulations are established aimed at strengthening mechanisms for the prevention, investigation and penalization of acts of corruption and the effectiveness of control of public management.
- Law 1712/2014, by which the Transparency and Right of Access to National Public Information Law is created and other provisions are enacted.
- Law 1778/2016, by which regulations are issued on the responsibility of legal entities for acts of transnational corruption, and other provisions are issued on the fight against corruption.
- Law 1581/2012, which establishes the constitutional right of all persons to know, update, and correct the information collected about them in databases or files, as well as other constitutional rights, freedoms, and guarantees referred to in Article 15 of the Political Constitution; as well as the right to information established in Article 20 of the same.
- Decree 1081/2015 by means of which the Single Regulatory Decree of the Presidency of the Republic is issued

- Decree 1377/2013 Regulates aspects related to the authorization of the Information Owner for the Processing of their personal data, the policies on Processing by Controllers and Processors, the exercise of the rights of the Information Owners, transfers of personal data, and the responsibility demonstrated in relation to the Processing of personal data, the latter issue being referred to as accountability.
- Decree 90/2018 established the scope of application of those required to register in the National Database Registry
- Decree 886/2014 regulates Article 25 of Law 1581/2012, regarding the National Database Registry
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- Resolution 3564/2015, by which articles 2.1.1.2.1.1, 2.1.1.2.1.11, 2.1.1.2.2.2, and paragraph 2 of article 2.1.1.3.1.1 of Decree No. 1081/2015 are regulated
- Resolution 002/2022 by which the subjects of oversight and fiscal control are grouped, classified, and assigned by sectors to the Sectoral Audit Directorates of the Comptroller's Office of Bogotá D.C., and other provisions are issued.
- Basic Legal Public Notice CE 029/2014, with instructions regarding management of the risks of money laundering and terrorist financing.
- Law 970/2005, which approves the United Nations Convention against Corruption.
- Law 1573/2012, which approves the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, adopted by the OECD.
- Decree 830/2021 and Decree 1674/2016 regarding Politically Exposed Persons (PEPs).
- ISO 37001 Anti-Bribery Management System
- And any additions and/or modifications thereof.