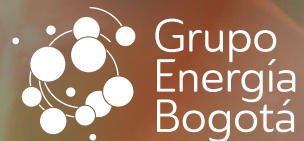


# Human Rights Assessments Human Rights Due Diligence System Business Group



Grupo  
Energía  
Bogotá

*We improve lives  
through sustainable  
and competitive  
energy*

# Human Rights Assessments Business Group

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## Scope of Due Diligence for the Group

### Interviews with Stakeholders

- Communities
- Contractors
- Group Workforce

### Working sessions with relevant areas

Interviews conducted with Group workers: Vice Presidents, Department Heads at the Corporate Office, Branch and Subsidiaries

### Documentation Review

- Policies
- Strategies
- Procedures

- Colombia:**
- GEB Corporate
    - Enlaza
  - Transportadora de Gas Natural Internacional (TGI)

- Peru:**
- Cálidda
  - Contugas
  - Electrodonas

- Guatemala**
- Conecta

# Human Rights Assessments

## Business Group

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- The Group's Due Diligence process evaluated Level I contractors and suppliers. Assessed contractors included: operation and maintenance firms, line construction companies, environmental service providers, social service agencies, and security service companies. The expansion of this evaluation's scope was facilitated by the Group's proactive Due Diligence efforts in its subsidiaries in Peru and Guatemala.
- Through this exercise, we identified varied levels of understanding and implementation of human rights due diligence measures among contractors.
- In order to bridge the existing gaps, a specialized HR training program has been initiated for key contractors. This initiative is guided by several objectives: Informing these critical contractors about the HR due diligence procedure of GEB; Clarifying the regulations contractors are required to adhere to in respect to HR, in line with GEB's standards and requirements. This will elucidate the advantages of compliance, along with the risks associated with non-compliance; Supplying necessary information via channels to facilitate consistent and effective communication with contractors on HR issues; Amplifying understanding of fundamental HR concepts, to enable their application in engagement with communities and stakeholders.



# Human Rights Assessments

## Business Group

Category	% of total assessed in the last three years	% of total assessed where risks have been identified	% of risks with action taken for mitigation
Own Operations	100%	100%	100%
Level 1 Contractors and Suppliers	40%	100%	100%
Joint Ventures	N/A	N/A	N/A

### Own operations by subsidiary:

Base for calculating own operations are the "sites" corresponding to the projects and operations of GEB: 1) In Colombia, this pertains to the energy transmission projects located in the three regions of the country (central, northern, and southwestern) and the natural gas transportation operation centers (eight operational infrastructures) and gas compressor stations (16 operational infrastructures); 2) In Peru, this applies to Lima and Callao, along with four provinces (Chincha, Pisco, Ica, Nasca); and 3) In Guatemala, this concerns the operational sites of the Conecta electric power transmission projects.

Regarding joint ventures, in December 2020, Grupo Energía Bogotá (GEB) co-founded the Data Analytics Agency (Ágata) with a 40% equity interest, along with Bogotá's mayor's office and other entities. Its objective is to improve the quality of life of citizens through data analysis and it began operations in 2021. Ágata has adopted manuals and policies respecting Human Rights (HR), such as its Integrity Code: "Ágata respects all laws and regulations related to the promotion and protection of human rights. Therefore, all its employees and stakeholders must act with social responsibility and respect for human rights, promoting a work environment in which dignity, respect, and integrity prevail, as well as fair treatment with adequate working conditions for all employees (...), rejecting any form of child, involuntary, or forced labor." Once the business matures, Ágata will conduct its human rights assessment. <https://agatadata.com/assets/doc/CÓDIGO DE INTEGRIDAD.pdf>



# Areas of potential Human Rights impact with Group scope

The identification of impact areas considered the region (Latin America), the countries where subsidiaries operate (Colombia, Peru, and Guatemala), and the sector (energy and gas).

01

Labor practices

02

Relationships with  
local communities

03

Environmental impact

04

Public safety

05

Privacy in digital  
technologies

06

Ethics and Transparency

07

Diversity, Equality  
and Inclusion

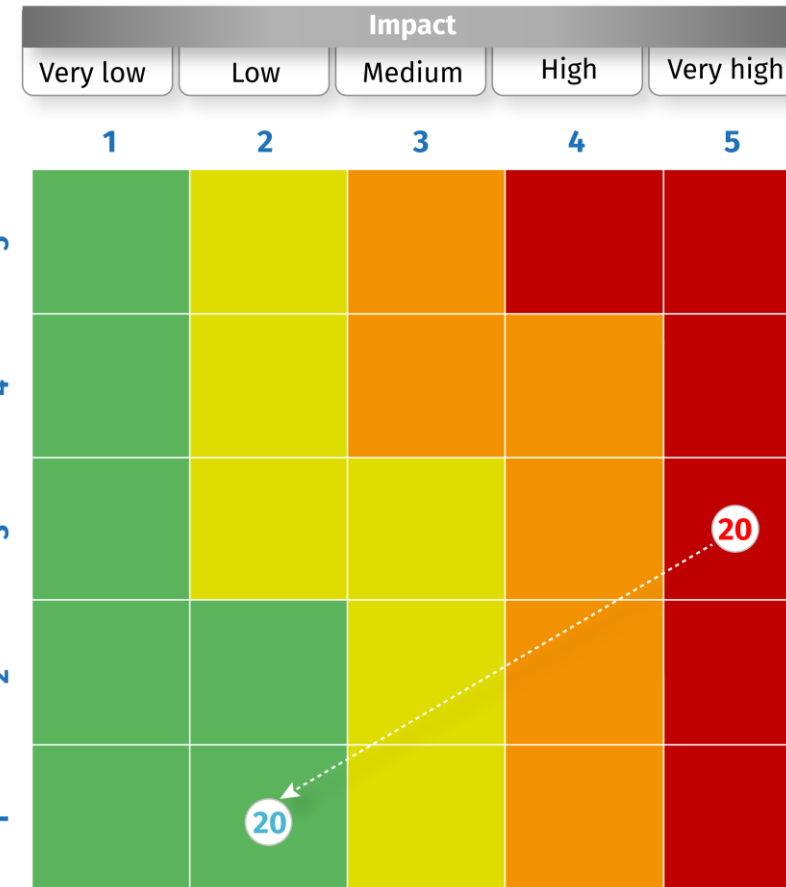
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Quality of Supply

# Human Rights Risk Management

- Approval of the inclusion of the risk of human rights violations in GEB's strategic risk matrix (October 2022).
- The Board conducts bimonthly follow-ups on this risk.
- Human rights risk included as a strategic risk in four GEB subsidiaries (Enlaza, TGI, Conecta, and Cálidda) in 2023.

Risk: Violation of Human Rights by GEB, employees, or a partner or contractor of GEB.



**IR#** Inherent Risk / Uncontrolled Risk Assessment

**CR#** Controlled Risk / Controlled Risk Assessment



# Human Rights Risk Matrices GEB and Subsidiaries

Key controls and Human Rights  
mitigation actions implemented.



## Risk: Violation of human rights by GEB, its employees, or a partner or contractor

Potential Causes	Potential Consequences	Controls/Response Plans
1. Lack of a public declaration affirming commitment to human rights	<p>Potential reputational damage, economic sanctions, disciplinary actions, criminal charges, asset loss due to compensation for damages, operational disruption</p>	<p>C1. Enact, publicize, and monitor adherence to the Human Rights Policy.            C1. Establish a human rights due diligence system.            C1. Develop communication protocols for human rights issues.</p>
2. Contractors' failure to employ labor practices safeguarding human rights		<p>C2. Provisions for contract termination upon human rights violations.            C2. Human rights criteria in contractor assessments.            C2. Inclusion of a human rights component in the "contract complexity matrix."            C2. Criteria for human rights in subcontracting.</p>
3. Conflicts arising from improper engagement with stakeholder groups		<p>C3. Guidelines for engaging with communities.            C3. Communication protocols for crisis situations with communities.</p>
4. Involvement of GEB, its workers, or contractors in public order situations.		<p>C.4. Manuals for community engagement.            C.4. Human rights training for contractors.</p>





Risk: Violation of human rights by GEB, its employees, or a partner or contractor

Potential Causes	Potential Consequences	Controls/Response Plans
5. Actions by GEB impacting human rights	Reputational impact, economic sanctions, disciplinary actions, criminal penalties, financial losses due to damage repair, operational interruptions, and effects on GEB's standing in international standards (DJSI).	C.5 Human rights training plans for employees. C.5 Human rights training plans for critical contractors. C.5 Training plans on diversity, equality and inclusion for leaders and employees. C.5 Tools and processes to prevent discrimination in selection processes. C.5 Employee Relations Committee. C.5 Train the Employee Relations Committee on human rights and addressing claims.
6. Lack of information on Human Rights reports and claims (PCCs, etc.)		C.6 Reporting channels for human rights claims. C.6 Monitor and follow up on performance of the PCCs and reports.
7. Lack of preventive and corrective management of Human Rights issues		C7. Implementation of policies, tools, and indicators at the subsidiary level. C.7 Monitor human rights management at the subsidiaries. C.7. Policies: ECL (Extracontractual Civil Liability), Civil Liability, personal accidents, compliance, etc.

## Risk: Violation of human rights by ENLAZA GEB, its employees, or a partner or contractor

Potential Causes	Potential Consequences	Controls/Response Plans
1. Lack of a public declaration affirming commitment to human rights	Reputational impact, economic sanctions, disciplinary sanctions, criminal sanctions, asset loss due to impact remediation, and operational disruption.	C1. Enact, publicize, and monitor adherence to the Human Rights Policy. C1. Establish a human rights due diligence system. C1. Develop communication protocols for human rights issues.
2. Contractors lacking labor practices to ensure human rights protection.		C2. Provisions for contract termination upon human rights violations. C2. Human rights criteria in contractor assessments. C2. Inclusion of a human rights component in the "contract complexity matrix." C2. Criteria for human rights in subcontracting.
3. Conflicts arising from improper engagement with Inter groups		C3. Guidelines for engaging with communities. C3. Communication protocols for crisis situations involving communities.
4. Involvement of GEB, its workers, or contractors in public order situations.		C.4. Manuals for community engagement. C.4. Human rights training for contractors.

## Risk: Violation of human rights by ENLAZA GEB, its employees, or a partner or contractor

Potential Causes	Potential Consequences	Controls/Response Plans
5. Actions by GEB impacting human rights	Reputational impact, economic sanctions, disciplinary actions, criminal penalties, financial losses due to damage repair, operational interruptions, and effects on GEB's standing in international standards (DJSI).	C.5 Human rights training plans for employees. C.5 Human rights training plans for critical contractors. C.5 Training plans on diversity, equality and inclusion for leaders and employees. C.5 Tools and processes to prevent discrimination in selection processes. C.5 Employee Relations Committee. C.5 Train the Employee Relations Committee on human rights and addressing claims.
6. Lack of information on Human Rights reports and claims (PCCs, etc.)		C.6 Reporting channels for human rights claims. C.6 Monitor and follow up on performance of the PCCs and reports.
7. Lack of preventive and corrective management of Human Rights issues		C7. Implementation of policies, tools, and indicators at the subsidiary level. C.7 Monitor human rights management at the subsidiaries. C.7 Policies: ECL (Extracontractual Civil Liability), Civil Liability, personal accidents, compliance, etc.

## Risk: Violation of human rights by TGI, its employees or contractors

Potential Causes	Potential Consequences	Controls/Response Plans
1. Absence of a public commitment to respect human rights.	<ul style="list-style-type: none"> <li>• Effects on reputation.</li> <li>• Economic, disciplinary, and criminal sanctions.</li> <li>• Asset loss due to compensation for impacts.</li> <li>• Operational disruption.</li> <li>• Impact on GEB's standing in international standards (DJSI).</li> </ul>	<p>Enact, publicize, and monitor adherence to the Human Rights Policy C1.</p> <p>Establish a human rights due diligence system C1.</p>
2. Contractors lacking labor practices to ensure human rights protection.		<p>Ensure provisions for contract termination upon human rights violations C2.</p> <p>Evaluate contractors using human rights criteria C2.</p> <p>Incorporate human rights criteria in subcontracting (clauses in contract drafts) C2.</p> <p>Human rights risks in the service contracting risk matrix C2.</p>
3. Conflicts arising from improper engagement with stakeholders.		<p>Update and apply the protocol for engagement with communities and territorial actors C3.</p>

## Risk: Violation of human rights by TGI, its employees or contractors

Potential Causes	Potential Consequences	Controls/Response Plans
4. Involvement of TGI, its workers, or contractors in public order situations.	<ul style="list-style-type: none"> <li>• Effects on reputation.</li> <li>• Economic, disciplinary, and criminal sanctions.</li> <li>• Asset loss due to compensation for impacts.</li> <li>• Operational disruption.</li> <li>• Impact on GEB's standing in international standards (DJSI).</li> </ul>	Human rights training to contractors and employees C4. Human rights and conflict management training to communities C4.
5. Actions by TGI impacting human rights.		Human rights training plans for employees C5. Human rights training plans for critical contractors C5. Training plans on diversity, equality and inclusion for leaders and employees C5. Tools and processes designed to prevent discriminatory practices in recruitment C5. Follow-up human rights complaints through the Employee Relations Committee C5. Train the Employee Relations Committee in human rights and addressing claims
6. Lack of information on Human Rights reports and claims (Rights of Petition, etc.)		Update and disseminate complaint channels focused on human rights issues C6. Monitor and follow-up on the effectiveness of these channels and the human rights complaints received C6.
7. Weaknesses in preventive and corrective management of human rights issues C7.		Follow-up on management and implementation of human rights indicators C7. Activate policies such as: Extracontractual Civil Liability (ECL), Civil Responsibility, personal accidents, compliance, etc. C7.



## Risk: Management of human rights by the company in labor practices and local communities

Potential Causes	Potential Consequences	Controls/Response Plans
<p>1. Failure to identify gaps between internal policies and national and international human rights standards.</p>	<ul style="list-style-type: none"> <li>•Business continuity, operational interruption, cancellation of licenses and permits.</li> <li>•Increase in legal liabilities, administrative and/or criminal sanctions.</li> <li>•Challenges in accessing external financing.</li> <li>•Difficulties in accessing and sustaining human resources.</li> <li>•Effects on GEB's reputation and/or image.</li> <li>•Negative impact on local communities due to increased conflict.</li> <li>•Remediation in response to potential human rights violations and asset loss due to reparations.</li> </ul>	<p>1, 2 Develop a due diligence process to identify, prevent, mitigate, and communicate potential impacts on human rights. Review by management of the effectiveness of implemented measures and the need for policy, procedure, and plan adjustments.</p>
<p>2. Lack of efficacy analysis in the implementation of policies and procedures that manage respect for human rights within the company's business operations, including contractors and subcontractors.</p>		<p>1, 2, 3 Implement an accessible and confidential complaint mechanism for employees and local communities to report potential human rights violations.</p>
<p>3. Company, employee, or contractor involvement in human rights violations.</p>		<p>2, 3 Evaluate contractor risk concerning human rights, establish binding contractual clauses, and conduct periodic audits for compliance.</p> <p>1, 2, 3 Develop a training program on human rights for employees, contractors, and local communities.</p> <p>1, 2, 3 Manage community relations processes considering their human rights in the company's operations.</p> <p>1, 2 Develop a plan to address diversity, equity, and inclusion gaps aligned with the company's Human Rights Policy.</p>



# Cálidda

Risk: Other regulatory non-compliances (tax, labor, environmental, personal data protection, human rights violations, etc.) causing economic or reputational damage to the company

Potential Causes	Potential Consequences	Controls/Response Plans
1. Inadequate system for identifying governmental regulatory proposals.	<ul style="list-style-type: none"> <li>•Negative economic impact.</li> <li>•Reputational image damage to Cálidda.</li> <li>•Impact on obtaining a concession extension due to repeated non-compliance with applicable regulations.</li> <li>•Reputational image damage to Cálidda.               <ul style="list-style-type: none"> <li>•Severe violations of rights holders.</li> </ul> </li> <li>•Irreparable impact of the generated effects.               <ul style="list-style-type: none"> <li>•Negative economic impact.</li> <li>•Loss of confidence by stakeholders.</li> </ul> </li> </ul>	C03: Review the status of ongoing and "new" (last 6 months) legal proceedings, define legal strategies, and determine actions to mitigate the risk of future contingencies and regulatory non-compliance that the company may encounter.
2. Ambiguous interpretation of laws.		C06: Review/update of the Regulatory Compliance Matrix: Review sources of regulatory and tariff issues to identify any news of amendments or proposed sectoral regulatory/tariff changes.
3. Lack of documentation supporting the traceability of issued regulations.		C39: Follow-up and legal defense strategies.
4. Commercial agreements executed without supporting documentation (contracts).		C45: Periodic review and update: <ul style="list-style-type: none"> <li>- Annual review of Calidda's Human Rights Policy.</li> <li>- Biannual review of the Human Rights Risk Matrix.</li> </ul>
5. DS 001-2022-TR Amendments to the outsourcing regulations: Potential differing interpretations by authorities could lead to: Fines, reputational damage to the company.		<b>C46: Follow-up:</b> <ul style="list-style-type: none"> <li>- Monitoring and Follow-up ensuring compliance with contractual human rights clauses.</li> <li>-Follow-up and Reporting potential human rights impacts.</li> </ul>
<b>6. Absence of a corporate policy and human rights due diligence systems.</b>		<b>C47: Human Rights Training Plan:</b> <ul style="list-style-type: none"> <li>- Implement annual training plans: Each year, a training plan will be presented to employees and contractors, with semiannual reports of completed trainings (attendance lists, presentations, etc.).</li> </ul>
7. Lack of preventive contractual instruments against human rights violations by contractors.		
8. Insufficient human rights training for teams (employees and contractors).		
9. Rapid growth of the Non-Banking Financial (NBF) business model.		



# Grupo Energía Bogotá



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