

SCOPE

Adoption of the Corporate Ethics, Anti-corruption and Anti-bribery Policy

BACKGROUND

Minutes No. 59 of the Board of Directors meeting held on December 9, 2022, recommended the approval of the Corporate Ethics, Anti-corruption and Anti-bribery Policy and its controlled companies, in view that it is deemed suitable for the organization.

PURPOSE

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. E.S.P. and its controlled companies, in accordance with the applicable regulations of each jurisdiction in which they are domiciled.

STATEMENT OF COMMITMENTS

GENERAL COMMITMENTS

1. Promote and strengthen the ethical and legal framework through awareness-raising and training of employees on the prevention, detection and reporting of corruption in all its modalities, including bribery.
2. Assure mechanisms to report possible cases of corruption, bribery, unethical or illegal behavior, ensuring a confidential reporting system that generates trust for whistle-blowers and/or reporting parties through the establishment of whistle-blower protection measures.
3. Establish relevant measures for the adequate identification and mitigation of the risks of corruption and/or bribery in contractual relationships.

COMMITMENTS FOR PREVENTING BRIBERY AND CORRUPTION

4. 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.
5. Take a stance of zero tolerance for any illegal or unethical act or omission that allows the materialization of risks related to corruption and/or bribery.
6. Not offer, promise, deliver or request undue advantages of any value, directly or indirectly, and independently from the place, as incentive to obtain benefits for oneself or for third parties.
7. Identify and comply with applicable laws on the prevention, detection and penalization of both corruption and bribery and their related events.

8. Establish and document a methodology to identify, detect, report, monitor, manage and mitigate the risks of corruption and bribery. This method should be updated at least once (1 time) per year, or whenever special circumstances arise, such as a change in market conditions, new businesses or corporate reorganizations.
9. Ensure the conditions that enable our stakeholders to report any conduct that represents or that allegedly represents corruption in any of its modalities, including bribery, through any of the reporting channels available in GEB's Ethics Channel, to generate an environment of control, security and trust, while establishing the rejection of any type of reprisals against whistle-blowers.
10. Raise the awareness of employees, managers and other stakeholders by means of a thorough communications program.
11. Strictly comply with the provisions contained in the Financial Policy in connection with recording all transactions through solid accounting systems, assuring the evidence and/or records of the information, and ensuring that the accounting records reasonably present all transactions in a transparent, accurate and complete manner, including sufficient supporting documents, and rejecting any intentional manipulation, misstatement, or false or misleading records or assertions.
12. Not make or receive any cash payment with the purpose of obtaining inappropriate benefits, ensuring compliance with all provisions on this matter contained in law or in company policies, including the Policy on Gifts and Gratuities.
13. Prevent effects on reputation through the adoption and implementation of policies and procedures that prohibit conducts related to corruption in all its modalities, including bribery.
14. Promote the continuous improvement of the anti-bribery management system.
15. 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.
16. Not make any facilitation payments, pursuant to the provisions set out in GEB's Code of Ethics and Conduct. 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.
17. Refrain from taking any reprisals against managers and/or employees who refuse to pay or receive bribes in the framework of the company's businesses and processes.

COMMITMENTS FOR THE PROTECTION OF WHISTLE-BLOWERS

18. Adopt the international standards and recommendations issued by Transparency International, which urge public and private institutions to issue rules to protect whistle-blowers, among others.
19. Assure the possibility of filing anonymous claims, reports and/or inquiries, ensuring that 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.
20. Assure the confidentiality of the information provided by any whistle-blower, by providing adequate information security measures and limiting access to such information.
21. 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.
22. 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.

23. Promote a reporting and/or inquiries culture, through communications highlighting the effectiveness of the channel, the investigations made, the results obtained and the penalties imposed.
24. 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.
25. Adopt the measures necessary to prevent any event of discrimination or situation that could be interpreted as workplace harassment against any employee who files a claim or report through the Ethics Channel or who provides information in the framework of an investigation.
26. 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.
27. Establish, when required, mechanisms for the physical protection, 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 for exercising permanent leadership and commitment in connection with the anti-bribery and anti-corruption management system, with the aim of ensuring fulfillment of the established commitments, and for its permanent updating.

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 shall be responsible for leading the internal implementation, follow-up, monitoring, control and continuous improvement of this Policy, and for providing ongoing orientation and advice to all stakeholders on the operation of the system and for submitting periodic reports to the highest governance body. It must also ensure that the documents related to the system comply with all technical and legal specifications and requirements.

The scope of its management includes a periodic evaluation of this Policy to establish its relevance and functionality, making the necessary adjustments if required. **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 lead its optimal performance.

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 and compliance of this Policy and other guidelines, procedures and documents that supplement it.

PENALTIES DUE TO BREACH OF THE POLICY

All GEB shareholders, managers, employees and stakeholders, and in general anyone who directly or indirectly represents the Group, are responsible for fulfilling the commitments made in this Policy. Consequently, in the event of breach, the following penalties shall be imposed, always ensuring the due process and right to defense and opposition:

- **Shareholder:** The penalty and/or corrective measure decided by the General Meeting of Shareholders shall be applied.
- **Managers:** The penalties established in the Code of Ethics and Conduct shall apply. Removal and/or any other measure decided by the Board of Directors.
- **Employees:** The penalties established in the Code of Ethics and Conduct, 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 applicable law shall apply.

The above is without prejudice for the legal consequences derived from such violations, including labor, civil, administrative and criminal penalties, among others.

DOCUMENT CONTROL

Name	Position	Area
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Prepared by:	Luis Rodolfo Hernández Casadiego	Detection and Response Manager	Corporate Compliance Department
	María Paula Sala Cárdenas	Advisor III	Corporate Compliance Department
	Luz Elena Díaz	Director	Corporate Compliance Department
Reviewed by:	Néstor Fagua	Vice President of Legal and Compliance	Legal and Compliance Vice Presidency
Reviewed by:	President's Committee		
Reviewed by:	Audit and Risk Committee of the Board of Directors		
Approved by:	Board of Directors		

VALIDITY

Prior Decision No.	Version date	Type of action	Reason for the update and description of the last version
N/A	December 2022	Creation	The Corporate Ethics, Anti-corruption and Anti-bribery Policy is created as part of the Corporate Transparency and Ethics Program.