

## PURPOSE

This guide aims to establish a framework of action, through which protection and prevention of retaliation against an employee, contractor, supplier, or any stakeholder reporting acts contrary to ethics, legality, transparency, and, in general, our corporate value of INTEGRITY are provided, and that they do so through the different channels set up by Grupo Energía de Bogotá S.A E.S.P (hereinafter GEB) and Enlaza Grupo de Energía de Bogotá S.A.S. E.S.P (hereinafter referred to as Enlaza) for this purpose, rejecting and not tolerating any practice that goes against the purpose of this guide.

GEB and Enlaza seek to strengthen the positions and commitments of non-retaliation to the good faith whistleblower, thus generating trust and safety for the various stakeholders regarding the importance of the report and its management, promoting the communication of these facts based on a culture of integrity and reporting.

## Confidentiality and Anonymity

The identity of the person using our Ethics Channel will be considered confidential information, and no disciplinary action, direct or indirect, can be taken solely based on the good-faith report or under the belief of reasonable doubt, notwithstanding the rights that correspond, in accordance with current regulations, to the reported individuals.

To ensure their complete protection, stakeholders of GEB and Enlaza, whether internal or external, can report any unethical and/or illegal misconduct through our channels, namely: phone, web page, e-mail, and mobile application (APP).

Until the investigation of a complaint is resolved and even afterwards, appropriate measures will be taken to safeguard the interests of individuals providing information or cooperating in an investigation, ensuring their confidentiality and anonymity, the latter if applicable.

GEB and Enlaza give a high priority to maintaining the confidentiality of the information they handle. Therefore, protect such information through physical, electronic, and procedural safeguards, which are in line with the Information Security provisions of GEB and Enlaza.

GEB and Enlaza safeguard the personal information stored in accordance with the Personal Data Protection policy. Additionally, they will ensure that the ethics channel provides sufficient options for whistleblowers to file their respective complaints anonymously, without requesting any information related to their identity or that could easily identify them, guaranteeing that, if the good-faith whistleblower so decides, no relevant investigations will be conducted to achieve their identification.

## Non-Complicity

As part of promoting Good Practices and strengthening the Culture of legality, ethics, and transparency in GEB and Enlaza, guidelines are established to avoid complicity in anything that undermines the philosophy of GEB and Enlaza, their guidelines, standards, regulations, and Codes of Ethics and conduct.

There are three types of complicity:

Direct complicity: when someone provides or facilitates goods, services, actions that they know will be used against the principles established by the organization.

Beneficial complicity: when someone benefits from the unethical behaviors committed by another person or organization, even if they did not help them commit them.

Silent complicity: when individuals within the organization remain silent or non-participatory in the face of unethical behavior occurring within the company.

Therefore, at GEB and Enlaza, we request all our stakeholders, both internal and external, not to engage in this type of situations, understanding complicity as: Participation of a person along with others in the commission of an unethical conduct or collaboration in it, even without taking part in its material execution.

The above goes against the provisions of GEB and Enlaza in terms of ethics and compliance, which is why sanctions or corrective measures may also be defined in case situations like the ones mentioned above are identified.

Under no circumstances, cooperation in the execution of unethical or illegal behaviors affecting GEB or Enlaza will be allowed. However, in the event that a person who is part of an unethical or illegal situation were to report such a situation, it will be considered as a mitigating factor in the potential sanction resulting from the investigation, guaranteeing due process and the right to defense.

## Protection against Retaliation

As part of its ongoing commitment to promote a culture of ethical legality and transparency and to consolidate a control environment; it is essential for the success of these initiatives that everyone has unrestricted access to the use of all available resources to report unethical or illegal acts, without limitations or fear of retaliation.

Therefore, this guide aims to reinforce the current provisions that prohibit retaliating against reporting behaviors that go against the provisions, guidelines, procedures, manuals, and/or guides defined by GEB and Enlaza in terms of ethics and compliance. This guide is aimed at protecting individuals working at GEB and Enlaza and/or those who in good faith report an ethical and/or legal concern, inappropriate activity, suspicion of wrongdoing, or for participating in an investigation.

Any individual with a legitimate concern in this regard should have the freedom to raise it without fear, and should feel confident that their cooperation and assistance in reporting their suspicions of undue or illegal acts will not result in retaliatory actions affecting employment conditions, physical, psychological, or legal safety, work relationships, professional status, or career prospects.

On the occasion of said stance, it is expressly forbidden for all stakeholders of GEB and Enlaza to take any type of reprisal, direct or indirect, against a person who reports in good faith; likewise, workplace harassment will not be tolerated as a method to exert pressure on an employee or contractor who files a report or cooperates in an investigation.

Under this guideline, contractors, suppliers, employees, and/or any stakeholder of GEB or Enlaza who in good faith report alleged undue or illegal acts involving individuals or legal entities with any

type of relationship with GEB or Enlaza, or who cooperate in an investigation, will also be protected, to the extent possible, from any retaliatory actions that may arise against them for this reason.

Acts of retaliation constitute a serious misconduct that will result in actions for the application of disciplinary measures deemed appropriate in accordance with the regulations, rules, and policies of GEB and Enlaza.

Consistent with the policies established in the company, no GEB or Enlaza employee shall retaliate, be subjected to retaliation, or allow a group of individuals to retaliate directly or indirectly against any employee who submits a complaint or report through any of our reporting channels.

## Protection Measures

When the complainant deems it necessary to request a protective measure due to filing a complaint and experiencing a violation of their rights or a possible retaliation, they must request it in the text of the complaint submitted or subsequently in an additional request through the Ethics Channel, a situation that will be analyzed by the Corporate Compliance Department, which will assess the appropriate measure to be jointly applied with the Ethics Committee, as quickly as possible, always ensuring confidentiality.

For Grupo Energía Bogotá (GEB) and Enlaza, the established protection measures are as follows:

- Preventive Protection Measures
  - ✓ Management and consolidation of a culture of legality, ethics, and transparency.
  - ✓ Third-party independent and objective Ethics Channel.
  - ✓ Confidentiality and anonymity guarantees for reporting and the reporter.
  - ✓ Protection of the staff data related to the complaint.
  - ✓ Document management applied to investigation reports and complaints.
  - ✓ Ethical and Compliance Matters Management Procedure.
- Active protection measures

Possible active protection measures to be applied to whistleblowers may include the following:

- ✓ **Occupational Safety:** They seek to ensure the well-being of the worker, aiming for their professional performance not to be hindered based on the complaint filed, such as temporary transfers either in position, area, registered office, or physical or geographic location, different supervision, paid or unpaid licenses or permits.
- ✓ **Physical Protection by Authorities:** It aims to safeguard the life or the physical and personal integrity of the whistleblower or informant in case their personal integrity is compromised.
- ✓ **Legal Support or Advice:** Guidance on the duty to report or mechanisms of action in the face of a potential legal process arising from the report filed.
- ✓ **Emotional or Psychological Support and Guidance:** Promote the personal well-being and balance of the whistleblower when they are committed as a result of the complaint filed.

### Validity of the Measures:

If any protective measures are to be applied to the whistleblower, these will be assessed for their relevance and necessity at the frequency determined jointly between the Corporate Compliance Department and the Ethics Committee for each particular case, with three different decision scenarios possible.

- ✓ An extension of the measure, which must establish the time and date of monitoring, with the required justifications.
- ✓ Measure Suspension: It can be suspended for a specific period of time in order to assess its relevance.
- ✓ Termination and/or Cancellation of the Measure: Scenario in which the whistleblower will be informed of the moment from which the protection measure will be terminated, providing the necessary arguments for the decision, and communicating the possibility of a new request for the same facts.

### Improper use of the Ethics Channel

The ethics channel must not be misused as a tool to spread calumnies, report malicious actions, or with the intention of obtaining personal benefit.

The use of the Ethics Channel must comply with the unethical behaviors that have been identified throughout the guide, the **Code of Ethics and Conduct**, and must be reported in good faith.

### Good Faith Whistleblowers' Rights:

- To ensure anonymity is preserved and guaranteed, if applicable.
- Ensure that the information is treated with the strictest confidentiality and discretion.
- Ensure that the report made is given attention, management, and analysis.
- To receive a response regarding the complaint made when required.
- Do not be subject to retaliation by any manager, executive, Chief, or collaborator of the organization.
- Provide them with protective measures when deemed appropriate, such as occupational, physical safety, legal, psychological, among others.
- In case of suffering reprisals, they should be treated as a serious disciplinary offense and therefore the corresponding disciplinary processes should be initiated.

### Good Faith Whistleblower Duties:

- Strictly maintain confidentiality and discretion with the information reported and/or requirements, diligences carried out during the investigation and analysis process, as well as with the response issued when applicable.
- Clearly, thoroughly, completely, and truthfully report the information associated with an incident subject to a report, immediately upon detection, hearing, or observation.
- Attach the documents that serve as evidence for the facts subject to denunciation and investigation.

- Provide the required support when deemed necessary for the establishment and clarification of the facts.

## PENALTIES

Any conduct that is engaged in and not allowed in GEB or Enlaza, will be grounds for sanction in accordance with the **Internal Work Regulations** of each Company.

Any conduct contrary to what is specified in this guide will be considered a breach of the responsibilities assigned to the employee. Unlawful or unethical actions, as well as inappropriate behaviors, by anyone acting on behalf of GEB or Enlaza are not acceptable.

Any type of retaliation is classified as a serious offense, breaching the Code of Ethics and Conduct, which will trigger the corresponding internal disciplinary processes, ensuring due process.

## DEFINITIONS AND ACRONYMS

1. **Ethics Culture:** It is the real commitment of the senior management of Grupo Energía Bogotá S.A. ESP and its subsidiaries, including Enlaza, which has been accepted and embraced by all its employees, to do the right thing, respect the law, and the rights of others (Source: Compliance Department).
2. **Ethical Culture Diagnosis:** It is the process of recognition, analysis, and assessment of the ethical culture to determine its trends and close gaps through a survey. (Source: Compliance Department).
3. **Ethics Channel:** The Ethics Channel is a mechanism aimed at preventing, detecting, investigating, and remedying any fraud or corruption event, illegal act, or any improper conduct that represents harm to any company within the Grupo Energía Bogotá, including Enlaza. The Ethical Channel can also be used for inquiries and to request clarifications on ethical dilemmas. (Source: Compliance Department).
4. **Employee:** Any natural person linked to GEB or its Companies including Enlaza, through a labor or learning agreement, for the achievement of corporate goals. (Source: Compliance Department).
5. **The Ethics and Compliance Committee:** The Ethics Committee aims to contribute to the compliance and strengthening of the ethical behavior standards set forth in the Code of Ethics, as well as to promote coordinated actions against fraud or corruption in accordance with the **Control Architecture Policy, Anti-Corruption and Anti-Bribery Business Ethics Policy, and the Ethics Channel User Manual**, through the performance of its functions. (Source: Compliance Department).

6. **Confidentiality:** Assurance that the information is available only to authorized personnel, based on the assumption that personnel manage such information prudently and use it exclusively for work-related purposes in their positions. (Source: Compliance Department).
7. **Contractor:** Natural person, legal entity, consortium, temporary union or other form of association, with whom a contract or service order is entered into. (Source: Compliance Department).

## DOCUMENT CONTROL

Version No.	Version date	Reason for update
1	May/21/2023	A document is created to provide a framework for action in the pursuit of protecting whistleblowers of acts that endanger our corporate value of INTEGRITY, through the different channels established by Grupo Energía Bogotá.
2		Align the scope of the guide with Enlaza Grupo de Energía de Bogotá S.A.S. E.S.P, the code of the "CUM-PRO-0024-G-001 CUM-PRO-014" guide is adjusted to the code "GYE-CUM-PRO-0024-G-001" and format is changed, in accordance with the current amendments to the company's organizational structure and as defined in Newsletter 007 of July 7, 2022 in the framework of the new operating model defined for Grupo Energía Bogotá and the creation of Enlaza.

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