

Ethics Channel User Manual

Grupo Energía Bogotá S.A. E.S.P.



GrupoEnergíaBogotá



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1. Introduction

Based on a model of pedagogical and participatory compliance that allows managing risks based on a culture of legality and setting the parameters of defense plans - preventive and reactive - and according to Grupo Energía Bogotá's (herein, GEB) Corporate Governance Code¹, Code of Ethics², Policy on Internal Control and Prevention of Fraud and Corruption³ and anti-corruption principles promoted in the United Nations Global Compact and Laws 1474 of 2011, 1712 of 2014 and 1778 and 2016, the Ethics Channel is the instrument by means of which GEB guarantees every Group shareholder, manager, employee, contractor and other stakeholder's right to report situations that could eventually be qualified as alleged fraud and/or corruption or unethical behaviors in GEB, in order to manage and operate corporate business transparently and sustainably. In addition, the Channel allows formulating consultations with which people may seek to solve ethical dilemmas under the assurance the Channel is confidential, safe and reliable.

2. Principles of the Ethics Channel

GEB's Ethics Channel is based on best international practices and is inspired by the following principles:

Dialogic nature: This principle is based on learning, internalization and institutionalization instruments, in accordance with a pedagogical and participatory compliance model that seeks to limit invasive measures that disrupt the work environment as much as possible. The Channel is expected to be friendly with the organizational environment and support the business as a learning instrument for corporate citizens who respect the competencies of authorities.

Commitment: For GEB, eradicating and preventing all fraud, corruption or any behaviors that go against ethics, the law and regulations is a priority, reason why management promotes a culture of ethics, in accordance with the highest professional and corporate standards, in its way of doing business.

Protection for the reporting party: GEB guarantees all Group managers, employees and contractors that reports received through the Ethics Channel will be confidential, and the whistleblowers' identity will be protected to avoid any kind of reprisal.

¹ Approved by the Board of Directors by Minutes No. 1566 of November 29, 2016.

² Approved by the President's Committee by Minutes No. 22 of May 20, 2013.

³ Approved by the Board of Directors by Minutes No. 1575 of May 25, 2017.



Confidentiality: This is GEB's commitment that all information related to Preliminary Verifications or investigations performed as a consequence of a report made through the Channel will only be known by the people authorized to that end in the process.

3. Scope

Any GEB manager, employee, shareholder or third party, or any citizen, has the right to report fraud, corruption or any unethical behavior, formulate consultations and make ethical dilemmas known to the Group through the Ethics Channel.

4. Objectives

- To detect alleged fraud and/or corruption or behaviors in GEB that go against the Group's ethics, regulations and standards through reports.
- To investigate, following Preliminary Verification, any conducts that have been found that allegedly represent acts of fraud or corruption, or that run against the Group's corporate ethics
- To solve ethical dilemma consultations presented through the Channel.
- To remedy or mitigate the risks detected by means of verifications or investigations performed based on reports made through the Ethics Channel.
- To implement preventive measures in accordance with the risks observed in the verifications or investigations performed based on reports through the Ethics Channel.

5. Behaviors to be Reported

Since the Policy on Internal Control and Prevention of Fraud and Corruption is aimed at fighting all fraud and/or corruption, all actions or conducts related to alleged fraud and/or corruption or unethical behaviors may be reported through the Ethics Channel.



6. Operational Elements of the Channel

Receiving the report or consultation: It will be processed through an independent, external and expert third party through the following mechanisms:

1. A toll-free telephone number with a number assigned to each country in which Grupo Energía Bogotá companies are located.

Colombia: 01800-012-5470

Peru: 0800-55-392

Guatemala: 1-800-8350-428

2. A link to the Ethics Channel on each Grupo Energía de Bogota company's website.

3. E-mail: canaleticogeb@pwc.com.co

Report content: The report shall include at least the following information:

- A detailed description of the facts.
- Optionally, the identification of the people who allegedly performed the reported behaviors.
- The reporting party's personal information in cases in which the report has to do with labor issues; in all other cases, it may be anonymous.

Information management: The report made through the Ethics Channel is centralized and managed by an independent third party, which then submits said report to GEB's appropriate bodies for them to make the respective decisions in compliance with the Group's policies.

Feedback: The mentioned bodies will inform the result of the decision regarding the reported case or consultation to the reporting party through the Channel.

Communication, training and evaluation plan: The Group has a communications plan that promotes a Zero Tolerance culture when it comes to fraud and corruption. This plan is developed through training, disclosure campaigns and other methods under the Compliance Department's responsibility.

The Compliance Department will periodically evaluate and update the Ethics Channel to make sure it has been properly implemented and is working effectively.