

**ANTI-CORRUPTION AND CITIZEN SERVICE PLAN  
GRUPO ENERGÍA BOGOTÁ S.A. ESP  
2023**

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## 1. INTRODUCTION

Law 1474/2011 (Anti-corruption Statute) seeks to implement measures for the prevention and control of corruption risks that may arise at a company, based on a risk management model, the definition of alerts, and assurance of the decision-making process<sup>1</sup>.

Based on the above, the Anti-corruption and Citizen Service Annual Plan (“ACCSAP”) is a preventive and management tool or instrument that includes the strategy to mitigate risks and, in general, it includes an action plan for the fight against corruption at a company. Its methodology includes five autonomous and independent components, based on certain parameters, with their own regulatory support, and a sixth component that includes additional initiatives.

For Grupo Energía Bogotá S.A. E.S.P. (hereinafter “GEB”), the purpose of the ACCSAP and its monitoring is to perform adequate management for the prevention and fight against corruption risks within the entity, establishing and adopting preventive, corrective and administrative measures to reduce risks, and thereby achieve the strategic and tactical objectives, promoting ethics and transparency and strengthening citizen participation and control over public matters.

The corruption risks are managed by defining a matrix of strategic and tactical risks, to enable the entity to identify, define, assess, evaluate and control possible events that give rise to corruption, both internal and external, as well as identify their causes and consequences, establishing measures for mitigation, alerts, and the parties responsible for monitoring them.

The following are the guidelines of GEB’s Anti-corruption and Citizen Service Plan.

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<sup>1</sup> Article 73 of Law 1474/2011 establishes that “each national, departmental and municipal entity must develop an annual strategy for the fight against corruption and citizen service. Such strategy shall include, among other matters, the map of corruption risks at the respective entity, the specific measures to mitigate such risks, the anti-paperwork strategies, and mechanisms to improve service to citizens.”

## **2. OBJECTIVE**

Present the 2023 action plan of the Anti-corruption and Citizen Service Plan of Grupo Energía Bogotá S.A. ESP, presenting the identified risks and the controls implemented to mitigate corruption risks, as well as the mechanisms to ensure adequate and timely citizen service, which are mentioned in the component named “Mechanisms to Improve Citizen Service.”

## **3. SCOPE**

The 2023 Anti-corruption and Citizen Service Plan applies to all employees, managers, shareholders, suppliers and contractors, and in general all GEB stakeholders, in performing their activities and duties.

## **4. STRATEGIC COMPLIANCE RISK**

As part of the risk identification process, GEB has defined a strategic compliance risk, approved by the Board of Directors of the Company, which refers to the risk of any breach of the ethical and/or regulatory framework in connection with GEB's compliance, due to the conduct of its employees, executives, managers, clients, suppliers, contractors, shareholders and other stakeholders, either indirectly or directly, and/or due to action or omission by GEB.

This strategic risk includes the conducts of Bribery, Fraud, Corruption, Money Laundering, Terrorism Financing and/or Financing the Proliferation of Weapons of Mass Destruction, inadequate processing of personal data and inadequate management of conflicts of interest.

The strategic risk is complemented by an independent tactical-level matrix that addresses all these conducts from the perspective of the different processes of GEB that are most susceptible to their materialization, identifying their corresponding mechanisms for control to avoid or reduce the probability of their occurrence.

## **5. CODE OF ETHICS AND CONDUCT**

GEB has established a Code of Ethics and Conduct as an essential element and basis for the organization's Ethics Culture, whose aim is to reflect the Group's commitment to the promotion and appropriation of

conducts and behaviors that ensure the development of our operations and relationships with all our stakeholders in a responsible, legal, ethical and transparent manner.

In addition to the above, in 2022 the first Code of Ethics and Conduct for Suppliers and Contractors was launched, which establishes norms of conduct and binding obligations for third parties GEB does business with, particularly suppliers and contractors, in order to manage the compliance risks that may arise from the conduct, actions or omissions of such third parties.

The above sets the norms of behavior and the provisions that contribute to the management of the risks of fraud, corruption, bribery, money laundering, terrorism financing, financing the proliferation of weapons of mass destruction, conflicts of interest, and in general, all compliance risks.

We highlight that GEB takes 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. In this regard it is forbidden to give, offer, grant, promise, insinuate, accept and/or request any improper advantage of any value, be it in cash or in kind, either directly or indirectly, to any third parties, including Providers, Contractors and Public Officials, both domestic and foreign.

The Code is published on our website, at the following link: <https://www.grupoenergiabogota.com/conoce-geb/programa-de-etica-y-cumplimiento>

## **6. CORPORATE ETHICS, ANTI-CORRUPTION AND ANTI-BRIBERY POLICY**

GEB's Corporate Compliance Department has prepared the Corporate Ethics, Anti-corruption and Anti-bribery Policy, which defines the Company's posture on this matter, and establishes commitments related to the prevention and management of corruption and bribery risks, as well as on the protection of whistleblowers and users of the Ethics Channel by prohibiting any reprisals against them.

The purpose of GEB's Policy is to "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." It also establishes general commitments to **i)** promote and strengthen the ethics and legal framework by raising awareness and providing training to employees on the prevention, detection and reporting of corruption in all its modalities, including bribery; **ii)** assure mechanisms to report possible conducts of corruption, bribery, or any illegal conduct, ensuring a confidential reporting system that creates trust for

whistle-blowers and reporting parties, by providing them protective measures; and iii) establish relevant measures for the adequate identification and mitigation of the risks of corruption and/or bribery in contractual relationships.

The Policy is published on our website, at the following link:  
<https://www.grupoenergiabogota.com/gobierno-corporativo/politicas-corporativas>

## **7. CORPORATE ETHICS, ANTI-CORRUPTION AND ANTI-BRIBERY MANUAL**

As the central element of GEB's Corporate Transparency and Ethics Program, and to supplement the aforementioned Policy, GEB has issued the Corporate Ethics, Anti-corruption and Anti-bribery Manual, which promotes the development of coordinated actions to identify, detect, prevent, manage, mitigate and fight against the risks of Corruption and Bribery; promote transparency in management of the activities of GEB and its subsidiaries; prohibit any conducts associated with Corruption and Bribery, and promote the commitment of GEB and its Employees, Managers, Shareholders, related parties and stakeholders in general against Corruption and Bribery.

Risks are assessed and managed in accordance with the procedures on the identification and assessment of the risks of Corruption and Bribery, in proportion to the materiality, size, structure, nature, country of operation and specific activities of GEB. It therefore takes into consideration the particularities of a company of the size and scope of GEB, focusing all the guidelines contained in the Manual, and in general in the Corporate Transparency and Ethics Program,<sup>2</sup> on ensuring that the specific conditions and features of GEB are incorporated in the management and mitigation of the risks.

It is important to point out that when we refer to the specific conditions of GEB, we refer to: the international nature of our operations; our provision of public utility services; our constant interaction with public officials and authorities at the local, national and international level; the permanent need to obtain government authorizations, licenses and permits to initiate or maintain operations; our participation in markets for different energy sources and the provision of different services (distribution, generation); as well as the corporate structure as a consolidated business group that is the parent company of subsidiaries and associates.

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<sup>2</sup> For additional information, see <https://www.grupoenergiabogota.com/conoce-geb/programa-de-etica-y-cumplimiento>

The purpose of the Manual is to raise awareness on the importance and need to prevent and avoid the materialization of risks related to Corruption and/or Bribery, and consequently of their legal and disciplinary consequences, both for the corporation and for individuals, that could result from such behavior.

Specifically, the objectives of the Manual are the following:

- Promote a culture of legality and transparency within GEB aimed at the prevention and management of events, acts and risks related to Corruption and/or Bribery, highlighting the value of integrity as the guiding principle for all internal relations and relations with stakeholders, and reiterate the commitment of all the employees to always act in an ethical and loyal manner.
- Establish mechanisms to detect, investigate, monitor, remedy, report and penalize in an effective and timely manner any events of Corruption and/or Bribery at GEB.
- Manage the risks of Corruption and/or Bribery through a process of identification, assessment and detection of such risks, and through the adequate implementation of the controls necessary for their prevention or mitigation.
- Define roles and responsibilities.
- Inform and instruct all GEB Counterparties on the risks of Corruption and Bribery, including their corresponding adverse consequences and emphasizing that it is forbidden to incur in any behaviors related to Corruption and Bribery while engaging with Public Officials and in negotiations with legal entities, both public and private.
- Set the model for collaborating with the relevant authorities that investigate the conducts of Corruption and Bribery.
- Comply with applicable regulations, good practices and international standards related to the prevention and control of Corruption and/or Bribery.
- Determine the regime of penalties to be imposed in the event of any breach, violation and/or failure to observe the provisions of this Manual, GEB's Code of Ethics and Conduct, and other rules, policies and procedures regarding the prevention and management of Corruption and Bribery.

- Document the elements of the Corporate Transparency and Ethics, Anti-bribery and Anti-corruption Program.

The Manual will be published on our website.

## **8. RISK MANAGEMENT POLICY**

GEB and its affiliates have adopted a Risk Management Policy and a risk analysis methodology that establish guidelines and the overall framework of action for all levels of the organization. They define the steps for the identification, assessment, control and monitoring of risks and impacts associated with fulfillment of the strategic and operating objectives. The purpose of this Policy is to establish the commitments and general framework of action for the comprehensive management of the Business Group's strategic, operational and project risks.

The Policy is published on our website, at the following link:

<https://www.grupoenergiabogota.com/gobierno-corporativo/politicas-corporativas>

## **9. COMPREHENSIVE RISK MANAGEMENT MODEL**

GEB has a Comprehensive Risk Management Model in place designed and implemented in accordance with the ISO 31000 international standard and the report of the Committee of Sponsoring Organizations of the Treadway Commission, in order to provide tools that facilitate the identification of potential events that may affect the organization, manage risks within its accepted appetite for risk, and provide trust and security for the achievement of strategic objectives.

The following is GEB's Comprehensive Risk Management Model, which provides a systematic approach for the continuous and effective improvement of risk management:





The components of the above chart are explained below:

**1. Establishment of context:**

GEB and its subsidiaries analyze and establish the internal and external context in which the company's activities are carried out and which positively or negatively condition the achievement of the organization's objectives.

**2. Risk identification:**

Identify the events that could affect the fulfillment or achievement of the organization's objectives (at the strategic, process and project level), based on the analysis of the context. It includes documentation on the following information: i) description of the risk, ii) identification of its causes, and iii) the identification of the consequences.

**3. Risk assessment:**

It consists in estimating the probability of occurrence and the impact of its consequences, in order to obtain information to establish the level of risk and the actions to be implemented to control such risks.

**4. Definition of controls:**

The controls are actions, policies and/or procedures that support the assurance of risk treatment strategies. In defining the controls, the identified causes that may lead to the materialization of the risks must be taken into account; these controls may be of a corrective and/or preventive nature.

**5. Identification of controls:**

Once the stage of defining controls has been completed and a period of implementation has elapsed, an evaluation of the controls is carried out to assess their effectiveness. The non-materialization of risks is an indication of adequate risk management and the effectiveness of the controls implemented.

**6. Monitoring and review:**

Monitoring and review of risks and controls is conducted to ensure that the actions are being carried out and to evaluate the effectiveness of their implementation.

**Compliance Risks**

At December 2022, GEB has identified in its processes the following risks: fraud, corruption, bribery, money laundering and terrorism financing, financing of the proliferation of weapons of mass destruction, inadequate management of personal data and inadequate management of conflicts of interest:

Risk	Controls / Response Plan	Process
<p><b>Transnational Bribery</b> Offer, promise, deliver, accept or request any undue advantage of any value (that may be financial or non-financial in nature), directly or indirectly, with the purpose of encouraging or rewarding a foreign public official to act, fail to act, or delay in taking any actions related to his/her duties.</p>	<p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts or purchase orders with suppliers and contractors and in agreements (e.g., donations).</p> <p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication of these guidelines to all stakeholders</p> <p>Establishment and implementation of the procedure for the approval of travel, food, transportation and representation expenses.</p> <p>Establishment and implementation of the procedure on the use of petty cash funds</p> <p>Establishment and implementation of the policy on cash transactions</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Compliance with the Procedure for Responding to Requirements from the Comptroller of Bogotá D.C.</p> <p>Due diligence procedure for employees including verification in sanctions lists</p> <p>Anti-bribery and Anti-corruption Policy and Manual</p> <p>Review, monitor and assess information on PEPs</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Bribery</b> Offer, promise, deliver, accept, receive, or request any undue advantage of any value to or from any individual or legal entity or a public official in the national territory.</p>	<p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts or purchase orders with suppliers and contractors and in agreements (e.g., donations).</p> <p>Incorporation and application of indemnity clauses in contracts with contractors or suppliers.</p> <p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on this Policy</p> <p>Establishment of the procedure for the approval of travel, food, transportation and representation expenses.</p> <p>Establishment, implementation and monitoring of the procedure on the use of petty cash funds</p> <p>Establishment and compliance with the Financial Policy</p> <p>Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Procedure for Responding to Requirements from the Comptroller of Bogotá D.C.</p> <p>Approval and monitoring of bank reconciliations on assets/liabilities with public entities, or any individual or legal entity</p> <p>Addressing Requirements of Inspection, Oversight, Control and Government Authorities</p>	<p>Cross-cutting throughout the organization</p>

	Due diligence procedure for employees including verification in sanctions lists	
<p><b>Corruption</b> Engaging with counterparties (employees, suppliers, contractors, shareholders) that do not meet the requirements established by the Company or without following the established internal procedures.</p>	<p>Incorporation and application of clauses on the prevention of corruption and ML/TF in contracts with employees</p> <p>Due diligence procedure for contracting employees, including verification in sanctions lists and background checks, to prevent potential negative effects on GEB's reputation</p> <p>Review, monitor and assess information on Politically Exposed Persons (PEPs)</p> <p>Due diligence procedure for suppliers and contractors including verification in sanctions lists and other due diligence procedures as required</p> <p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts or purchase orders with suppliers and contractors, non-disclosure agreements, memorandums of understanding, agreements and all contract templates used by GEB</p> <p>Levels of approval in the Sourcing Department for the acceptance of suppliers, contractors, service providers, purchases, etc.</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Training and awareness-raising on ethics and compliance for all suppliers and contractors that participate in open and closed bidding processes and in direct contracting processes</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Human Resources - Sourcing Departments</p>
<p><b>Corruption</b> Make political contributions in money or in-kind, or donations, or improperly involve the name of GEB in the acquisition of goods or services with the objective of benefiting oneself, the company, or a third party.</p>	<p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on the provisions of said Policy</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts with contractors and suppliers</p> <p>Compliance with the provisions contained in the Corporate Ethics, Anti-corruption and Anti-bribery Manual</p> <p>Abide by the commitments contained in the Corporate Ethics, Anti-corruption and Anti-bribery Policy,</p>	<p>Cross-cutting throughout the organization</p>

<p><b>ML/TF/FPWMD</b> Enter into or maintain employment, business, social or legal relationships with any individual or legal entity included in sanctions lists that are binding for Colombia, or that uses the company as a vehicle for ML/TF/FPWMD, or that arbitrarily ignores the negative results of the risk analysis</p>	<p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Monitor the due performance of the property management procedures by the control areas</p> <p>Compliance with the provisions of the Manual for prevention of ML/TF/FPWMD</p> <p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts with counterparties</p> <p>Training and awareness-raising on ethics and compliance for all suppliers and contractors that participate in open and closed bidding processes</p> <p>Training and awareness-raising on ethics and compliance among all employees, with emphasis on warning signs related to ML/TF/FPWMD</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Corruption:</b> Favor a contractor for awarding of any contract, addendum, amendment, works or project with the purpose of receiving an undue benefit, or steering a direct contracting process, open or closed, or granting any advantage to a third party or entering into a direct contract without adequate justification</p>	<p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on the provisions of said Policy</p> <p>Review, monitor and assess information on Politically Exposed Persons (PEPs)</p> <p>Performance of the due diligence procedure for contracting employees, including verification in sanctions lists and background checks, to prevent potential negative effects on GEB's reputation</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Adoption and application of procedures to review and approve amendments to contracts</p> <p>Establishment and implementation of procedures and levels of approval for the selection of suppliers and contractors, and for awarding contracts</p> <p>Incorporation and application of clauses on the prevention of corruption and ML/TF in contracts with contractors and suppliers</p>	<p>Sourcing Department Contract Supervision and Planning Department</p>
<p><b>Fraud Corruption</b> Generate, approve or make payments to suppliers or contractors for services that were not provided, without receiving equivalent consideration, for a different amount than owed, or without fulfillment of the established requirements, or performing purchases that bypass the contracting procedures</p>	<p>Internal and external audits of the supporting documents on performance of the contract or its amendments, by contract supervisors</p> <p>Levels of approval in the Sourcing Department for the acceptance of suppliers, service providers, purchases, etc.</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Financial Vice President's Office</p>

	<p>Levels of approval for making payments to suppliers and contractors, and controls by those responsible for performance</p> <p>Levels of approval and execution to obtain the HES and file invoices</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts with suppliers and contractors</p>	
<p><b>Corruption Fraud Conflicts of Interest Favoritism:</b> Granting preferential treatment in personnel evaluation processes and/or granting bonuses or rewards in money or in-kind, or granting any undue benefit</p>	<p>Levels of review and internal audits to assess fulfillment of objectives and 360° evaluations</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Review, monitor and assess information on PEPs</p> <p>Training and awareness-raising on ethics and compliance for all employees in connection with conflicts of interest, with emphasis on the dissemination of ways to access and use the channel</p> <p>Ensure that the annual disclosure of conflicts of interest is filled out, and monitoring and follow-up by the Compliance Department</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Fraud Corruption</b> Exertion of undue influence or pressure by an employee or manager in decision-making on a business, to obtain benefits for oneself or third parties</p>	<p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on the provisions contained in said Policy</p> <p>Establishment and implementation of the procedure for the approval of travel, food, transportation and representation expenses.</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Establishment of levels of approval to make donations, among others</p> <p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Performance of the due diligence procedure for employees including verification in sanctions lists</p> <p>Training on conflicts of interest, annual disclosure of conflicts of interest, and due analysis of the information provided</p> <p>Review, monitor and assess information on PEPs</p>	<p>Cross-cutting throughout the organization – Senior Management, Managers and new businesses</p>
<p><b>Corruption</b> Engage in acts of corruption by exerting undue influence by third parties that have any interest in the organization</p>	<p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on the provisions of said Policy</p>	<p>Cross-cutting throughout the organization</p>

	<p>Apply the Code of Ethics and Conduct - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Establishment and implementation of the procedure for the approval of travel expenses</p> <p>Establishment and implementation of the procedure for petty cash funds</p> <p>Monitoring of the assets and income of employees</p> <p>Establishment of levels of approval to make donations</p> <p>Performance of the due diligence procedure for employees including verification in sanctions lists</p>	
<p><b>Influence peddling:</b> Exert undue pressure or influence, either actual or simulated, to obtain a benefit or advantage, direct or indirect, with the objective of interceding or influencing the decision of a public official who is or has been involved in hearing judicial or administrative proceedings, from which an unfavorable ruling or decision is expected</p>	<p>Audit of internal procedures for obtaining environmental licenses, operating permits, or any other authorization</p> <p>Inventory of proceedings and requests in administrative or judicial bodies and follow-up by those responsible and reporting to the statutory auditor on proceedings in progress</p> <p>Internal controls by internal auditing to review pending decisions by administrative or judicial public officials</p> <p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities</p> <p>Establishment and implementation of the procedure for travel expenses</p> <p>Establishment and compliance with the Financial Policy</p> <p>Spot checks on petty cash funds</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Levels of approval for making payments to public entities and reconciliation of such payments</p> <p>Follow and comply with all the measures established in the Contracting and Performance Control Manual</p> <p>Review, monitor and assess information on PEPs</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Corruption, Fraud</b> Making facilitation payments or any irregularity when requesting licenses or permits (such as construction permits, licenses, authorizations, favorable opinions), either directly (i.e., by employees) or indirectly (i.e., through contractors, subcontractors, clients) with the purpose of enabling, expediting or maintaining the operations of any project.</p>	<p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts or purchase orders with suppliers and contractors and in agreements (e.g., donations).</p> <p>Incorporation and application of indemnity clauses in contracts with contractors.</p> <p>Establishment and implementation of guidelines on granting and receiving gifts and gratuities, formalized in the Policy on Gifts and Gratuities, and communication and training on the provisions contained in said Policy.</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Cross-cutting throughout the organization</p>

	<p>Establishment and implementation of the procedure for the approval of travel expenses</p> <p>Establishment and implementation of the procedure on the use of petty cash funds</p> <p>Spot checks on petty cash funds</p> <p>Verification through internal audits on abidance and compliance with legal and administrative procedures to obtain licenses and permits</p>	
<p><b>Irregular use of assets</b> Irregular and advantageous use of confidential information, user roles and/or profiles, or industrial property intangible assets for dishonest or illegal purposes, to modify information and/or to obtain benefits for oneself or third parties.</p>	<p>Incorporation and application of indemnity clauses in contracts with employees, suppliers, contractors and clients.</p> <p>Signing of non-disclosure agreements (NDA) in all business relationships</p> <p>Training on sensitive information and protective measures</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Fraud Corruption</b> Modify, omit, manipulate or produce any type of information of document of the Company or its subsidiaries, or which is obtained in performance of the assigned duties, with the purpose of misleading, obtaining any benefit, committing fraud or any other act of corruption.</p>	<p>Internal audits to verify the use of information</p> <p>Training on the use and on how to access the Ethics Channel, to explain its features and encourage its use, and communication of the Corporate Ethics, Anti-corruption and Anti-bribery Policy</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Compliance with the Corporate Ethics, Anti-corruption and Anti-bribery Policy</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Anti-competitive behavior</b> Enter into or allow anti-competitive agreements between suppliers or contractors in the market (cartels) in order to change the prices of goods and services and the offers made to GEB</p>	<p>Incorporation and application of clauses on the prevention of corruption, ML and TF in contracts or purchase orders with suppliers and contractors and in agreements (e.g., donations).</p> <p>Incorporation and application of indemnity clauses in contracts with contractors.</p> <p>Compliance with the provisions of the Contracting and Performance Control Manual</p> <p>Establishment and implementation of the procedure for petty cash funds</p> <p>Establishment and implementation of the policy on cash transactions</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Approval and monitoring of bank reconciliations on assets/liabilities with public entities and third parties</p> <p>Justification of the sourcing selection process with adequate supporting documents</p> <p>Training on ethics and compliance for all suppliers and contractors involved in open or closed competitive bidding processes</p> <p>Sourcing risk matrix that includes management of the risk of free competition and anti-competitive behavior</p> <p>Training on conflicts of interest</p>	<p>Sourcing Department</p>



<p><b>Conflicts of Interest</b> Make a decision or commit an act or omission that runs against the interests of GEB, derived from a conflict of interest (economic, personal or family).</p>	<p>Completely fill out in a timely manner the form on disclosure of conflicts of interest by all employees</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Assessment by management of compliance with the information by each employee</p> <p>Issue opinion and/or forward the information to the competent area to address conflicts</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Breach of the Company's ethical framework</b> and national or international regulations related to money laundering, terrorism financing, financing of the proliferation of weapons of mass destruction, corruption, fraud, bribery, conflicts of interest, protection of personal data, gifts and gratuities, relations with government officials</p>	<p>Mandatory annual training for all employees</p> <p>Fulfillment of the focused training programs</p> <p>Surveys to identify gaps of knowledge</p> <p>Communications to raise awareness on the identified gaps</p> <p>Annual adhesion to the Code of Ethics and Conduct</p> <p>Publication and dissemination of the figures, activities, results and penalties derived from cases managed through the Ethics Channel</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Orientation training for new hires</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Ethical breaches or dilemmas</b> that were not reported, detected or resolved in time.</p>	<p>Establishment and dissemination of the Corporate Ethics, Anti-corruption and Anti-bribery Policy, including provisions on protection for the reporting party</p> <p>Training on typologies of the Ethics Channel, events or situations that represent departures from the ethical framework</p> <p>Ethics Channel management procedures and review of fulfillment of the terms</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Training on conflicts of interest, the Code of Ethics, warning signs and compliance risks</p>	<p>Cross-cutting throughout the organization – Corporate Compliance Department</p>
<p><b>Fraud Corruption</b> Deviation, alteration or creation of fictitious needs for contracting of goods or services, or financial or budget planning that exceeds, ignores or changes the Company's actual needs.</p>	<p>Establishment and monitoring of the Annual Acquisitions Plan</p> <p>Segregation of duties between the contract supervisor and the planner or the party that defines the technical scope of the contract</p> <p>Review and Approval of the Company's contracts by the Contracting Committee or its equivalent, pursuant to the provisions of the Contracting and Performance Control Manual</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Different levels of approval for contracts whose amount is greater than 200 current legal minimum monthly wages</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Fraud Corruption</b> Undue, untimely or incorrect payments, or payments made through</p>	<p>Audits of the accounting information systems and verification in the suppliers registry of the supplier's existence and terms of payment</p>	<p>Financial Vice President's Office</p>

<p>inadequate channels, or without the required supervision or approval, to any internal or external individual or legal entity to the detriment of the Company.</p>	<p>Training for those responsible for approving invoices and segregation of duties in the different approval flows for all payments</p> <p>Monitoring and control of the items, amounts and payment deadlines to government or administrative entities</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Reconciliation of payroll payments</p>	
<p><b>Corruption</b> Use, loss, theft or undue appropriation of assets, devices, resources or services of the Company</p>	<p>Perform periodic inventory counts</p> <p>Training / dissemination of the applicable policies</p> <p>Corporate Ethics, Anti-corruption and Anti-bribery Manual</p> <p>Adhesion to the Code of Ethics and Conduct</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Cross-cutting throughout the organization</p>
<p><b>PEP Corruption</b> Failure to know the status of a PEP when contracting an employee or entering into any type of contractual or business relationship with a third party</p>	<p>Identification of the status of PEP through technological tools for this effect and ongoing monitoring</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Fill out and assess the annual form of disclosure of conflicts of interest</p> <p>Due diligence procedure for suppliers and contractors including verification in sanctions lists and other due diligence procedures as required</p> <p>Adequate management and issuance of recommendations by the Compliance Department on cases of PEPs</p>	<p>Corporate Compliance Department – Sourcing Department and Human Resources Department</p>
<p><b>Breach of the ethical framework</b> Inadequate monitoring of strategic compliance risks by GEB</p>	<p>Performance of substantive testing of the Company's controls, focusing on the risks classified at High and Very High, in order to identify any deviations that may affect the adequate operation of GEB's key processes</p> <p>Review and monitoring of the information provided by the areas responsible for the controls</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Bi-monthly reviews of the effectiveness of the controls</p>	<p>Corporate Compliance Department</p>
<p><b>Sexual harassment</b> Incur in acts against intimacy</p>	<p>Training on the provisions contained in the Code of Ethics and Conduct</p> <p>Training on typologies of the Ethics Channel, events or situations that represent departures from the ethical framework and means to access the Ethics Channel</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p>	<p>Cross-cutting throughout the organization</p>

	<p>Training on the modalities of sexual harassment and ways to identify conducts of sexual harassment and protection of the reporting parties in accordance with the Corporate Ethics, Anti-bribery and Anti-corruption Policy.</p> <p>Establishment and operation of the Ethics and Compliance Committee, which includes guidelines on confidentiality of information</p>	
<p><b>Control Authorities</b> Undue management of the reception, gathering, delivering and assurance of the information, and follow-up on requests from control authorities</p>	<p>Establishment and communication of the procedure for Addressing Requests from Control Authorities</p> <p>Monitoring of deadlines for responses by Documentation Management</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Training on fiscal responsibility</p> <p>Performance of verification and assurance controls on the information sent in accordance with the reception procedures of the Control Authorities</p>	<p>Corporate Compliance Department – Regulations – Legal Vice Presidency (or according to internally assigned duties)</p>
<p><b>Corporate Values</b> Failure to implement good practices on compliance and/or lack of knowledge or failure to appropriate the corporate values</p>	<p>Establish and update procedures on Compliance, in accordance with applicable local and international regulations or best practices.</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Training for managers and employees on the Compliance function.</p> <p>Development and communication of the activities that are part of the Ethics and Compliance Program</p> <p>Internal communications (videos, infographs, graphics) that remind of and highlight the corporate values, their definitions, their scope and how they are lived day-to-day.</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Public Information</b> Manipulating, not disclosing or concealing information that is considered public for stakeholders to the benefit of oneself or of a third party.</p>	<p>Abide by the provisions of the Law on Transparency and Access to Public Information that apply to GEB, and publish the information on the website</p> <p>Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)</p> <p>Publication of the Sustainability Report</p> <p>Publication of Relevant Information, pursuant to the provisions of the Financial Superintendence of Colombia</p>	<p>Cross-cutting throughout the organization</p>
<p><b>Breach of applicable laws and regulations,</b> both local and international, related to the protection of Human Rights</p>	<p>Human Rights Policy</p> <p>Training for suppliers and contractors</p> <p>Code of Ethics and Conduct</p> <p>Code of Ethics and Conduct for Suppliers and Contractors</p> <p>Clauses on Human Rights in all GET contract templates</p>	<p>Corporate Compliance Department</p>
<p><b>Final beneficiaries</b> Failure to adequately identify the final beneficiaries of the counterparty</p>	<p>Training on Final Beneficiaries, their identification and actions to be taken, monitoring by the Compliance Department.</p>	<p>Corporate Compliance Department</p>

	Code of Ethics - Chapter 7 (Guidelines on compliance with applicable law and internal regulations - subsection d)	
	Due diligence procedure for suppliers and contractors including verification in sanctions lists and other due diligence procedures as required	
	Identification of the status of PEP of final beneficiaries through technological tools for this effect and ongoing monitoring	

**10. Analysis of our risks and impacts and assessment of the effectiveness of the proposed controls to prevent or mitigate the scourge of Corruption and other compliance risks for the operations of GEB**

An integral part of the risk management model and cycle is the risk assessment map, which indicates the impact the risks would have if no controls were in place to prevent or mitigate their residual impact, which is the impact that remains after the established controls have been effectively implemented.

The assessed impact is the reputational impact on GEB, which affects the image and trust in our organization.

For the effects of the ACCSAP, as shown in the matrix, 29 compliance risks that have an impact on GEB have been identified. The risk assessment map indicates that in the absence of controls, the impact on reputation would be between High and Very High.

With the implementation of the respective controls, said impact would be reduced to a Medium level.

		Impacto				
		Muy bajo	Bajo	Medio	Alto	Muy alto
		1	2	3	4	5
Probabilidad	Muy alto	Bajo	Moderado	Alto	Extremo	Extremo
	Alto	Bajo	Moderado	Alto	Alto	Extremo
	Medio	Bajo	Moderado	Moderado	Alto	Extremo
	Bajo	Bajo	Bajo	Moderado	Alto	Extremo
	Muy bajo	Bajo	Bajo	Moderado	Alto	Extremo

As shown below, impact is measured as the probability of occurrence of the risk, combined with the level of impact of the consequences from the materialization of each risk.

Tabla 1. Niveles de impacto					
Criterios	Muy Bajo 1	Bajo 2	Medio 3	Alto 4	Muy alto 5
<b>Personas</b> Riesgos relacionados con lesiones y accidentalidad	No afecta a las personas en su integridad personal pero si en el ejercicio de su trabajo en un día	Afecta a un grupo de 1 a 3 personas y pueden producirse lesiones con incapacidad menores a 3 días	Afecta a un grupo de 1 a 3 personas y pueden producirse lesiones con incapacidad menores a 1 semana	Afecta a un grupo de 3 a 10 personas y pueden producirse lesiones con incapacidad menores a 1 mes	Afecta a un grupo mayor de 10 personas y pueden producirse lesiones con incapacidad superiores a 1 mes o pérdidas fatales
<b>Económico</b> Riesgos relacionados con pérdidas tangible de dinero o situación financiera	Afectación económica Marginal <US\$ 2,38M	Afectación económica importante Entre US\$ 2,38 M Y US\$ 5,67M	Afectación económica apreciable Entre US\$ 5,67M Y US\$ 13,48M	Afectación económica significativa Entre US\$ 13,48M Y US\$32,09M	Afectación económica muy significativa Entre US\$ 32,09M Y US\$ 76,39M (apetito de riesgos) o mayor
<b>Comercial o Clientes</b> Riesgos relacionados con pérdida de negocios o inversiones	Disminución no apreciable en la probabilidad de cumplir con las metas comerciales	Disminución apreciable en la probabilidad de cumplir con las metas comerciales	Disminución no significativa en la probabilidad de cumplir con las metas comerciales	Disminución significativa en la probabilidad de cumplir con las metas comerciales	Disminución muy significativa en la probabilidad de cumplir con las metas comerciales
<b>Imagen o Reputación</b> ( Riesgos relacionados con inadecuado manejo de la información y grupos de interés )	Trascendencia a nivel de empresas y/o proveedores	Trascendencia a nivel de Clientes	Trascendencia a nivel regional	Trascendencia a nivel nacional	Trascendencia a nivel internacional
<b>Operacional Empresarial</b> Riesgos relacionados con la operación de las áreas o procesos: Abastecimiento, IT, continuidad del negocio, gestión humana , entre otros	Causa un efecto no significativo en el logro de los objetivos estratégicos o de procesos y/o no genera peligro en la gestión o con los entes de control	Causa un efecto apreciable en el logro de los objetivos estratégicos o de procesos y/o genera un peligro leve en la gestión o con los entes de control	Causa un efecto significativo en el logro de los objetivos estratégicos o de procesos y/o genera un peligro considerable en la gestión o con los entes de control	Causa un efecto muy importante en el logro de los objetivos estratégicos o de procesos y/o genera un peligro relevante en la gestión o con los entes de control	Causa un impedimento en el logro de los objetivos estratégicos o de procesos y/o genera un peligro excesivamente severo en la gestión o con los entes de control

The following tables are used to validate the effectiveness of the proposed controls to mitigate each risk:

**Tabla No 4 niveles de eficacia del control**

Niveles de eficacia del control	
<b>Reducción</b>	%
<b>Fuerte</b>	> 80
<b>Moderado</b>	40-80
<b>Débil</b>	< 40

**Tabla No 5 niveles de implementación de control**

Niveles de implementación del control	
<b>Implementación</b>	%
<b>Alto</b>	> 80
<b>Medio</b>	40-80
<b>Bajo</b>	< 40

Based on the above variables, the control position in the different areas of the control assessment matrix is reviewed.

Tabla No 6 Tabla de valoración de controles Solidez

EFICACIA	Fuerte	Insatisfactorio	Por mejorar	Satisfactorio
	Moderada	Insatisfactorio	Por mejorar	Por mejorar
	Débil	Insatisfactorio	Insatisfactorio	Insatisfactorio
		Bajo	Media	Alta

Based on the results of the control evaluation, the following activities are carried out:

Tabla No 7 Tabla de valoración de controles

Nivel de Valoración del control	Descripción
Satisfactorio	Se debe continuar con su ejecución y seguimiento periódico
Por mejorar	Existen falencias en la eficacia y / o implementación de los controles , por tanto , se deben crear estrategias para mejorar su nivel de implementación y/o eficacia o en caso tal, redefinir y/o crear nuevos controles
Insatisfactorio	Los controles existentes no permiten mitigar el riesgo y/o no se están implementarlo adecuadamente , por consiguiente , se deben redefinir o crear nuevos controles , bien sea para mejorar su implementación , su eficacia sobre el riesgo o ambos

Based on the results of the control evaluation, depending on the specific assessment level and its effectiveness and implementation, a new risk rating is performed, taking into consideration the type of control, i.e., whether it acts on the probability or the impact.

Tabla No 8 Tabla de valoración de riesgos controlados

Nivel de Valoración del control	Descripción
Insatisfecho	Se mantiene el resultado de la evaluación antes de controles
Por mejorar	Cambia el resultado a una castilla inferior de la tabla de valoración de riesgos antes de controles ( teniendo en cuenta si el control actúa sobre el impacto o la probabilidad , su desplazamiento , será hacia la izquierda y/o hacia abajo) <b>El desplazamiento final depende del criterio y acuerdo entre los calificadores.</b>
Satisfecho	Cambios el resultado a un nivel inferior de la tabla de valoración de riesgos antes de controles ( teniendo en cuenta si el control actúa sobre el impacto o la probabilidad, su desplazamiento será hacia la izquierda y/o hacia abajo) <b>El desplazamiento final depende del criterio y acuerdo entre los calificadores</b>

## 11. COMPONENTS OF THE ANTI-CORRUPTION AND CITIZEN SERVICE PLAN

In addition to the compliance risk matrix mentioned earlier, the Annex “*Anti-corruption and Citizen Service Plan*” is attached, which described the six components, sub-components and activities to be carried out during 2023, as follows:

### Component 1 Corruption Risk Management - Risk Map

<b>Sub-component</b>	<b>Responsible parties</b>
Sub-component 1 - Risk Management Policy	Strategic Planning Department (Risks)
Sub-component 2 - Development of the Corruption Risk Map	Corporate Compliance Department, Financial Vice-president's Office (SOX), Information Technology, Process Management, Auditing, Talent Management Department, Insurance Department, Sourcing, Sustainability and Communications Department (Communications).
Sub-component 3 - Consultations and dissemination	Corporate Compliance Department
Sub-component 4 - Monitoring and Review	Corporate Compliance Department, Strategic Planning Department (Risks)
Sub-component 5 - Follow-up	Corporate Compliance Department, Strategic Planning Department (Risks)

### Component 3 Accountability Strategy.

<b>Processes or Department</b>	<b>Responsible parties</b>
Sub-component 1 - High-quality and understandable information	Corporate Affairs Department, Investor Relations Office, Sustainability Department Communications / Sustainability Office
Sub-component 2 - Communications with stakeholders	Corporate Affairs Department, Sustainability Office, Investor Relations Office
Sub-component 3 - Incentives to motivate the culture of rendering and requesting accounts	Sustainable Development Department /Communications Projects
Sub-component 4 - Assessment of Institutional Performance	Investor Relations Office



**Component 4. Mechanisms to Improve Citizen Service**

<b>Processes or Department</b>	<b>Responsible parties</b>
Sub-component 1 - Administrative Structure and Strategic Direction	Sustainability / Communications / Projects Department
Sub-component 2 - Strengthening of the service channels	Technology Department, Documentation Management, Process Management, Corporate Compliance Department, Sustainability Department and Communications
Sub-component 3 - Human Resources	Sustainability / Communications / Projects Department
Sub-component 4 - Regulations and Procedures	Regulation Department
Sub-component 5 - Relations with citizens	Sustainability / Communications / Projects Department

**Component 5 Mechanisms to improve transparency and access to information**

<b>Processes or Department</b>	<b>Responsible parties</b>
Sub-component 1 - Active Transparency Guidelines	Corporate Compliance Department
Sub-component 2 - Passive Transparency Guidelines	Documentation Management
Sub-component 3 - Development of Information Management Instruments	Technology Management
Sub-component 4 - Differentiated Access Criteria	Sustainable Development / Communications / Projects Department
Sub-component 5 - Monitoring Access to Public Information	Documentation Management, Corporate Compliance Department

**Component 6 Additional initiatives**

<b>Processes or Department</b>	<b>Responsible parties</b>
Sub-component 1 - Code of Ethics and Conduct	Corporate Compliance Department
Sub-component 2 – Manual on prevention of ML/TF/FPWMD	Corporate Compliance Department

Processes or Department	Responsible parties
Sub-component 3 - Corporate Ethics, Anti-bribery and Anti-corruption Manual and Corporate Ethics, Anti-bribery and Anti-corruption Policy.	Corporate Compliance Department

The **Corporate Compliance Department** is responsible for the coordination and consolidation of the overall Process. The **Audit** area monitors the fulfillment of the activities. The corruption risks map is reviewed three (3) times per year, on April 30, August 31 and December 31.

## 12. CHANNELS FOR PUBLICATION AND DISSEMINATION OF THE ANTI-CORRUPTION AND CITIZEN SERVICE PLAN

The plan is published on our website <https://www.grupoenergiabogota.com/transmision/nosotros/transparencia-y-acceso-a-la-informacion-publica> in the “Corporate Planning” section. The 2023 Anti-corruption and Citizen Service Plan is available at the link in PDF and Excel format.

## 13. MECHANISMS TO SERVE OUR STAKEHOLDERS (ETHICS CHANNEL AND PCCR).

GEB understands that good stakeholder relations depend on the existence of adequate communication channels that contribute to maintaining and improving relationships based on trust, and to communicate the business results to stakeholders in general. To this end, the following stakeholder communications and information channels have been established:

- Addressing Petitions, Complaints and Claims (PCC):  
<https://www.grupoenergiabogota.com/atencion-a-pqr>

- Information on the entity and contact information:  
<https://www.grupoenergiabogota.com/transmision/nosotros/transparencia-y-acceso-a-la-informacion-publica>

- Ethics Channel to file, address and respond to ethics reports:  
<https://www.grupoenergiabogota.com/conoce-geb/programa-de-etica-y-cumplimiento/canal-etico>  
Toll-free national telephone number: 01800 518 9191. Link available on the website:  
<https://www.grupoenergiabogota.com/conoce-geb/programa-de-etica-y-cumplimiento/canal-etico>

- The annual Sustainability Reports present the business results and progress made in material topics of sustainability, and are available on the website: <https://www.grupoenergiabogota.com/sostenibilidad>