

## Certificate of the Program of Compliance of the Grupo Energía Bogotá S.A. E.S.P - GEB

### TO WHOM IT MAY CONCERN

Grupo Energía Bogotá (GEB) is committed to the highest standards of conduct and corporate compliance. Hence, we have defined the Compliance Program to safeguard the company's integrity and achieve its objectives. The premise is an ethical, transparent behavior aligned with the regulatory framework, ensuring the fulfillment of our higher purpose in an ethical manner, based on relationships of safety and trust with our employees and all stakeholders.

Senior Management promotes a culture to combat money laundering, terrorism financing, financing of weapons of mass destruction proliferation, fraud, bribery, and corruption. We also encourage strict adherence to guiding rules and best practices in compliance, not only to avoid sanctions or reputational impact but in response to the duty of all citizens and employees to act ethically and with integrity in all areas of their lives.

GEB is adopting the Internal Control Integrated Framework based on the COSO model (2013), issued by the Committee Of Sponsoring Organizations of the Treadway Commission (COSO). We are committed to implementing the Three Lines of Defense model by the European Confederation of Institutes of Internal Auditing (ECIIA). This model defines roles and responsibilities concerning the Internal Control System (ICS). The ICS's fundamental pillars are self-control and self-management, understood as the ability and ongoing exercise by each collaborator to develop and evaluate their work, facilitating individual and organizational objective achievement. In alignment with this, Internal Control is a process in which the entire Entity participates. It is supervised by the Board of Directors through the Audit and Risk Committee, the highest control body responsible for overseeing the management and effectiveness of the internal control system.

The Compliance Program is structured around three central axes: (i) Prevention, (ii) Detection, and (iii) Response. These pillars revolve around an ethical, robust, and suitable culture embraced by all GEB collaborators. Our approach is based on compliance risk management, wherein the various components are classified into prevention, detection, and response, ensuring a process of continuous improvement and feedback for the program.

1. Adoption and implementation of methodologies and procedures related to the Compliance Program: To reinforce our business group's ethical culture, we have integrated several key documents into our Compliance Program. These guidelines set the standards for all stakeholders in the area of ethics and compliance:
  - a. Internal Code of Ethics and Conduct and Code of Ethics and Conduct for Suppliers and Contractors
  - b. Policies and Corporate Ethics, Anti-corruption and Anti-bribery Manual
  - c. Manual for the Prevention of Money Laundering and Counter Terrorism Financing AML/CTF and/or proliferation of weapons of mass destruction /FPWMD and related procedures
  - d. Gifts and Hospitality Policy

- e. Personal Data Protection Policy, Manual, and associated procedures
  - f. Control Architecture Policy
  - g. Conflicts of Interest Policy
  - h. Risk Management Policy
  - i. Internal Work Regulations, among others
2. Compliance Report Presentation: Every six months, the Compliance Director presents a report to the Company's Board of Directors. This report covers various activities executed under the Compliance Program aimed at preventing bribery, fraud, corruption, money laundering, terrorism financing, weapons of mass destruction proliferation, inappropriate handling of personal data, and inadequate management of conflicts of interest.
  3. Training, Communications, and Employee and Stakeholder Education regarding the Compliance Program: The Company design an annual communications and training program targeted at our collaborators, Senior Management, Board of Directors, administrators, suppliers, contractors, and customers. This program supports the ethical culture of GEB and its subsidiaries, providing tools and training on understanding associated risks and implementing necessary controls to prevent compliance risks. It promotes behaviors rooted in integrity and other corporate values and encourages role models within the organization.
  4. Risk Management: The main stages included in the Entity's risk management cycle are identification, measurement or valuation, control, and monitoring, following the Risk Management Policy defined by the Entity. The risk management function of the program entails verifying the effectiveness of the controls for managing, preventing, or mitigating risks, and identifying new causes or controls that align with business dynamics, existing standards, or best practices.
  5. Due Diligence and Enhanced Due Diligence Procedures: The Company has adopted a cross-functional approach in implementing basic and extended due diligence measures. For example, we periodically review binding international restrictive lists for Colombia, as well as national and international control lists, to identify potential alerts relating to our stakeholders. We also perform enhanced due diligence procedures where warranted, among other practices.
  6. Monitoring and Corrective Actions: The compliance program operates on the premise that any deviation from the ethical framework that cannot be effectively prevented must be detected and remedied. This is achieved through a timely and effective response, an appropriate investigation, and the definition and implementation of corrective measures following an investigation report. Monitoring aims to identify non-compliances, gaps, or deviations in the company's operations that pose a risk to the company.
  7. Semiannual verification by the Statutory Auditor: Every six months, the Company's statutory auditor: (i) verifies compliance with internal and external controls to prevent ML/TF/FPWMD and (ii) issues its opinion on the financial statements. As of this document's date, the Statutory Auditor has not presented observations or qualifications on the activities developed in accordance with the stipulations of the regulations related to the prevention of ML/TF/FPWMD. Whistle-Blowing Channel: The Company has established an ethical channel, managed by an independent third party in line with good business and governance practices. This channel is accessible via our website, intranet, and GEB's Code of Ethics and Conduct. This channel facilitates the proper receipt,

management, and monitoring of complaints, inquiries, and ethical dilemmas. It's important to note that any matters reported through this channel are handled with the utmost confidentiality. Anonymous reporting is permitted, and retaliation for using the channel is strictly prohibited, demonstrating our commitment to whistleblower protection.

9. Personal Data Protection: The Company is committed to the proper handling of personal data for all data subjects. Therefore, we recognize the importance of having a Personal Data Protection Program that aligns with the Colombian Personal Data Protection Regime. Our Personal Data Protection Program is led by the Personal Data Protection Officer, who is a member of the Corporate Compliance Department. This officer's role is to structure, design, manage, evaluate, and review the Personal Data Protection Program. The Company's Personal Data Protection Program comprises the following elements: (i) Policy, Manual, procedures and formats that make up the Personal Data Protection Program; (ii) Training and education; (iii) Inventory of Databases and National Database Registry; (iv) Personal Data Protection Risk Management; (v) Management of Personal Data Protection incidents; (vi) Management of Trusted Individuals; and (vii) Management of Personal Data Protection Inquiries and Complaints.
10. Engagement with the Fiscal Control Entity: As GEB is predominantly owned by the District, we are under the fiscal oversight of the Office of the Comptroller of Bogota. The Compliance Department coordinates audits conducted by the Office of the Comptroller of Bogota. These audits involve an analysis and review of GEB's management, assessing the application of economy, efficiency, and effectiveness principles in the administration of allocated resources. We also monitor the execution of improvement plans and fiscal responsibility processes.
11. Scope of the Compliance Program Activities: The Compliance Program's activities and best practices are shared with all the companies comprising Grupo Energía Bogotá for application, considering their scope, unique legal nature, jurisdiction, and applicable regulation.

In line with the above, I hereby affirm that the Company has been complying with all applicable internal and external regulations regarding the components of the Compliance Program, pursuant to the prevailing laws applicable to GEB's legal nature.

Sincerely,

[ORIGINAL SIGNED]

**LUIS RODOLFO HERNÁNDEZ CASADIEGO**

Alternate Compliance Officer

Corporate Compliance Director (E)

Period 2023