



**KPMG S.A.S.**  
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**AUDM&SBOG-CGA2023-P-531**

January 27, 2023

**CONFIDENTIALITY**

Mrs. Luz Elena Díaz García  
Compliance Director  
Grupo Energía Bogotá S.A. E.S.P.  
Bogotá D.C.

Dear Ms. Luz Elena:

Please find attached the special report on review procedures for the Comprehensive System for the Prevention of Money Laundering and Terrorist Financing as of December 31, 2022.

I would like to express my gratitude to the officers of the Legal Regulatory and Compliance Vice-President's Office of the Company for their collaboration and assistance during the development of my work.

Sincerely,

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Lidia Nery Roa Mendoza  
Statutory Auditor Grupo Energía Bogotá S.A. E.S.P.  
Professional License 167431 - T  
Member of KPMG S.A.S.

**GRUPO ENERGÍA BOGOTÁ S.A. E.S.P.**  
Report of Regulatory Compliance  
SIPLA Manual for the year ended on December 31, 2022



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**Date:** Friday, January 27, 2023

**To:** Mrs. Luz Elena Díaz García  
Compliance Officer  
Legal, Regulatory and Compliance Vice President's Office

**Ref.: Review of the Comprehensive System for the Prevention and Control of Money Laundering and Terrorist Financing (SIPLA, for the Spanish original) of the company Grupo Energía Bogotá S.A. E.S.P., (herein, GEB) as of December 31, 2022.**

### **Objective**

To evaluate, in accordance with International Standards on Auditing accepted in Colombia, whether the policies defined by the Company Grupo Energía Bogotá S.A. E.S.P. on the Comprehensive System for the Prevention and Control of Money Laundering and Terrorist Financing (herein, "SIPLA"), have been defined, established and applied in accordance with the instructions established by the Financial Superintendence of Colombia (herein, "the Superintendence").

### **Scope**

In compliance with the provisions of the Superintendence in Part III, Title 1, Section 2.2.4 Statutory Auditor or the person acting in their stead, and as part of my work as the Statutory Auditor for 2022, I performed review procedures in accordance with International Standards on Auditing accepted in Colombia to validate GEB's compliance with the SIPLA for the year ended December 31, 2022.

### **Performed Procedures**

My work regarding the SIPLA included the following activities:

- Verifying the Manual for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction, which states that the Manual's last update was on December 13, 2022 by the Board of Directors through minutes No. 1687, on the modifications made to it during the review period. This was in compliance with the provisions of the Basic Legal Circular Letter 029 of 2014 of the Financial Superintendence of Colombia.
- Verifying the procedures carried out by GEB investors through Deceval S.A.'s money laundering prevention and control certificates from July to December 2022, which reported that there were no unusual suspicious transactions by shareholders. According to clause 5.2. Detection of unusual transactions - 5.2.1. For shareholders.



- Validating the certification of compliance with the rules on the Prevention and Control of Money Laundering and Terrorist Financing issued by Deceval S.A., in compliance with the aspects required in clause 1.1.2 on placement through institutions supervised by the Financial Superintendence of Colombia of Part III - Title I - Chapter VII of the Basic Legal Circular Letter No. 029 of 2014.
- Reviewing compliance with the minimum aspects required in section 2.2.3.2.2 of Basic Legal Circular Letter No. 029 of 2014, issued by the Financial Superintendence of Colombia, on the Compliance Officer's semi-annual report submitted to the Board of Directors on August 25, 2022, corresponding to the first half of 2022.
- Verifying and reviewing the list of supplier and contractor inquiries as of December 31, 2022 by selective sampling.
- Verifying compliance with 9 training sessions of the Ethics and Compliance program, and 4 focal training sessions as of December 31, 2022.
- Making sure the compliance officer issues their report under the guidelines established in the Manual for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction.
- Checking the Manual for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction for timely detection of unusual operations by internal and external reports, in compliance with the provisions of the Circular Letter in clause 5.3.9. Detecting and reporting unusual or suspicious transactions.
- Verifying the existence of controls and procedures indicated in the Company's Manual for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction to regulate handling cash in businesses with its counterparties. The characteristics of GEB's business must be considered for this reason.
- In developing my activities as Statutory Auditor, I have not issued Suspicious Transaction Reports (STR) to the Information and Financial Analysis Unit (UIAF, for the Spanish original).
- Six external reports on the absence of cash transactions and 12 suspicious transaction reports (STR) made to the UIAF were identified. In the case of internal reports, the compliance officer's semi-annual report prepared by the Company's Compliance area to ensure the communication of its risk control procedures and compliance with the legal duty to collaborate with the authorities in charge of the fight against criminal activities was identified.



- It was verified that Grupo Energía Bogotá S.A. E.S.P., in Section 5 of its Manual for the Prevention and Control of Money Laundering, Terrorist Financing and Financing the Proliferation of Weapons of Mass Destruction, on Procedures for the ML/TF/FPWMD prevention system, has designed and implemented procedures that facilitate an adequate submission of both external and internal reports, in compliance with the regulations set forth in Basic Legal Circular Letter No. 029 of 2014, in clause 5.3.9 - Detecting and reporting unusual or suspicious transactions.

## Results

As a result of the audit procedures indicated above, no non-compliance or irregularities were identified with respect to the design and implementation of the Comprehensive System for the Prevention of Money Laundering and Terrorist Financing (SIPLA) of Grupo Energía Bogotá S.A. E.S.P. as of December 31, 2022.

The Comprehensive System for the Prevention of Money Laundering and Terrorist Financing (SIPLA) is part of GEB's internal control system and, as with any internal control system, there are inherent limitations to its effectiveness, including the possibility of human error, fraud and concealment of controls. Therefore, even with an effective comprehensive prevention system, it can only provide reasonable, but not absolute, assurance of compliance with the related standards.

Sincerely,

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Lidia Nery Roa Mendoza

Statutory Auditor Grupo Energía Bogotá S.A. E.S.P.

Professional License 167431 - T

Member of KPMG S.A.S.