



CUM-PO-AS-001

# **BUSINESS ETHICS, ANTI-CORRUPTION, AND ANTI-BRIBERY POLICY**

<b>Process/Subprocess responsible for the document:</b>		Compliance	
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	<b>Name</b>	<b>Position</b>	<b>Process/Subprocess</b>
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Reviewed by:	Administrative Body	N/A	N/A



## 1. Purpose

This Policy establishes the framework for identifying, detecting, reporting, monitoring, managing, and mitigating the risks of corruption in all its forms, including the different types of corruption and/or bribery established in the "CUM-M-EE-001 Anti-Corruption and Anti-Bribery Business Ethics Manual." It also serves as a reference framework for establishing, reviewing, and achieving the objectives of the anti-bribery management system.

## 2. Scope

This policy applies to all employees, administrators, shareholders, business partners, and other stakeholders of the subsidiaries of Grupo de Energía Bogotá-GEB in Guatemala, hereinafter referred to as the Subsidiaries, in accordance with the applicable regulations indicated in the "CUM-M-PC-001 Manual for the Prevention and Control of LA-FT-FPADM."

## 3. ACRONYMS

**3.1 GEB:** Grupo de Energía Bogotá, S.A. E.S.P.

## 4. Definitions

### 4.1 Transnational Bribery:

Conduct consisting of giving, offering, or promising a foreign public servant, directly or indirectly: (i) sums of money; (ii) objects of pecuniary value; and/or (iii) any benefit or advantage, in exchange for that foreign public official performing, omitting, or delaying any act related to their duties and in connection with an international business or transaction. Transnational bribery is one form of bribery.

# 5. Responsibilities and Authorities

JOB POSITION	RESPONSIBILITY	AUTHORITY
Administrative Body	<ul style="list-style-type: none"> <li>Responsible for approving this policy and exercising ongoing leadership and commitment to the anti-bribery and anti-corruption management system, in order to ensure compliance with the established commitments and their ongoing updating.</li> <li>He/she will monitor the compliance with this policy through the presentation of a semi-annual report submitted by the Compliance Officer of the subsidiaries in accordance with the provisions of "CUM-P-IG-001 Preparation and presentation - Compliance Officer Management Report".</li> </ul>	N/A
Senior Management	<p>It is responsible for implementing, applying, and monitoring compliance with the anti-bribery and anti-corruption management system in all subsidiaries. Similarly, it must ensure that roles and responsibilities within the system are assigned and communicated at all levels of the organization, as well as ensuring the adequacy of economic, physical, human, and technological resources that enable the effective implementation of the Anti-Bribery Management System in the subsidiaries, as well as continuous improvement, ensuring that the corporate strategy is aligned with this policy.</p>	
Compliance Officer	<ul style="list-style-type: none"> <li>You will be responsible for leading internal management for the implementation, follow-up, monitoring, control, and continuous improvement of this policy, providing ongoing advice and guidance to all stakeholders on the operation of the anti-bribery management system and reporting regularly to the highest governing body. You must also ensure that documents related to the system comply with the required technical and legal specifications.</li> </ul>	

JOB POSITION	RESPONSIBILITY	AUTHORITY
Compliance Officer	<ul style="list-style-type: none"> <li>The scope of their management includes periodically evaluating this policy to establish its relevance and functionality, making any necessary adjustments if required. The Compliance Officer of the subsidiaries will perform compliance, anti-corruption, and anti-bribery functions, which is why they have sufficient authority and independence to access the highest governing body and optimally lead the performance of that role.</li> </ul>	
Managers and Employees	<ul style="list-style-type: none"> <li>They are responsible for the application and full compliance with this policy, as well as for achieving and obtaining binding agreements with third parties related to the commitments stated herein, basing their actions on legality, ethics, and transparency, as well as on corporate values and "CUM-M-CE-001 Code of Ethics and Conduct for Employees" and the "CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors."</li> <li>Similarly, they are responsible for complying with the manuals and other guidelines, procedures, and documents adopted by the organization for the prevention of corruption and bribery, as well as their associated risks.</li> <li>Likewise, they are responsible for attending training sessions conducted and/or organized by the Compliance Officer of the subsidiaries on the prevention of corruption and/or bribery.</li> </ul>	
Communication and Relationship Process	<ul style="list-style-type: none"> <li>It is responsible for communicating and disseminating this policy through available means so that it is known to all stakeholders of the subsidiaries.</li> </ul>	
GEB Internal Audit	<ul style="list-style-type: none"> <li>It is responsible for evaluating the implementation and compliance with this policy and other guidelines, procedures, and documents that complement it.</li> </ul>	

# 6. Statement of Commitments

## 6.1 General Commitments

Within the framework of this policy, subsidiaries commit to the following:

- Strengthen ethical culture through awareness-raising and training of employees in the prevention, detection, and reporting of actual or potential incidents associated with corruption, such as bribery, graft, and transnational bribery, which requires compliance with the anti-bribery laws applicable to each of the subsidiaries.
- Implement and socialize mechanisms for reporting in good faith possible conduct involving corruption, bribery, and/or any illegal activity, ensuring a system that allows for anonymous reports and generates trust among reporters and/or whistleblowers, applying protective measures to preserve confidentiality and prevent retaliation for reports made.
- Establish adequate identification and mitigation of corruption and/or bribery risks in the contractual relationships of subsidiaries.
- Establish measures for the effective application of sanctions in cases of corruption and/or bribery, as well as any violation of the ethical and/or regulatory framework.

## 6.2 Commitments to the Prevention of Corruption and Bribery

- The subsidiaries take a zero-tolerance stance towards any act of corruption and/or bribery in all its forms, as well as any other illegal or unethical conduct.

forms, as well as any other illegal or unethical conduct.

- Promote legality, ethics, and transparency, as well as our corporate values, as the guiding principle for all actions, management, and conduct by administrators and employees in the context of all relationships with any stakeholder group.
- Not to offer, promise, deliver, accept, or request undue advantages of any value, directly or indirectly, and regardless of location, as an incentive to obtain a benefit for oneself or for third parties.
- Identify and comply with applicable legislation in force regarding the prevention, detection, and punishment of corruption and/or bribery and related conduct, including, but not limited to, the applicable requirements of the Anti-Bribery Management System.
- Establish and document a methodology to identify, detect, report, monitor, manage, and mitigate the risks of corruption and/or bribery, including transnational bribery, identified in the "GRS-P-GR-002 Process Risk and Opportunity Management." The need for updating shall be assessed at least once (1) a year or when special circumstances occur, such as a change in conditions of the market, new businesses, corporate reorganizations, among others.
- Strictly comply with the recording of transactions through robust accounting systems, ensuring the evidence and/or recording of information.

and ensuring that accounting records reflect all operations in a reasonable, transparent, accurate, and complete manner, as well as having sufficient supporting documentation, rejecting any manipulation, statement, or record that is fictitious, misleading, false, or intentionally misleading.

- Do not offer, promise, deliver, accept or request any payment in kind or cash, intended to obtain undue benefits, ensuring compliance with existing provisions on this matter, or those issued by subsidiaries, including CUM-PO-OA-001 Gift and Hospitality Policy. Prevent damage to reputation through the adoption and compliance with policies and procedures that prohibit conduct constituting corruption in all its forms, including bribery.
- Promote the continuous improvement of the Anti-Bribery Management System.
- Perform due diligence procedures on all its counterparties to adequately identify the legal, reputational, and operational risks associated with corruption and/or bribery.
- Refrain from making any facilitation payments, in accordance with the provisions of "CUM-M-CE-001 Code of Ethics and Conduct for Employees" and "CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors." Any payment intended to secure or expedite the course of a necessary procedure or action, such as the issuance of a license, authorization, document, or certification, is prohibited.
- Refrain from making payments for lobbying expenses and lobbying through intermediaries and/or any third party representing the subsidiaries, as well as any act of corruption or bribery

or any activity that may affect the reputation of the subsidiaries.

- Refrain from making donations in accordance with the provisions of "CUM-M-CE-001 Code of Ethics and Conduct for Employees."
- Once a year, the compliance office shall request the signing of the " " (CUM-F-DA-004 Annual Anti-Bribery Commitment Statement - Employees) and the "CUM-F-DA-003 Annual Anti-Bribery Commitment Statement - Business Partner."

### 6.3 Commitments Regarding Whistleblower Protection

- Accept international recommendations and standards that urge public and private institutions to promote rules that seek to protect whistleblowers.
- Guarantee the possibility of making complaints, reports, and/or inquiries anonymously, ensuring that such anonymity is not compromised or distorted at any stage of the investigation or possible sanctioning process, except by court order.
- Guarantee the confidentiality of information provided by any whistleblower, providing security measures for such information and limiting access to it.
- Ensure and provide tools and processes that prevent any retaliation against any individual or legal entity who files a complaint or report through the Ethics Channel.
- Take preventive and active measures aimed at creating a culture based on trust, cooperation, transparency, and integrity, providing

security to all employees and stakeholders for the effective submission of reports, queries, ethical dilemmas, and complaints to the Ethics Channel.

- Promote a culture of reporting, notification, and/or consultation through communication mechanisms regarding the effectiveness of the channel, the investigations carried out, the results obtained, and the sanctions imposed.
- Ensure that all complaints and/or reports made in good faith, or based on a reasonable belief of violation or suspected violation of this Policy, the CUM-M-CE-001 Code of Ethics and Conduct for Employees, the "CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors," or the ethical and legal framework of the subsidiaries, are duly investigated, imposing, as consequence of these and of the corroboration of the facts, the corresponding sanctions.
- Adopt the measures necessary to prevent any act of discrimination or situation that could be understood as workplace harassment, threats, isolation, degradation, deterioration or impairment of working conditions, increased workload, disproportionate impediments or difficulties in promotion, transfer, dismissal, victimization, unjustified or unreasonable refusal of leave, vacation, leave, or other forms of harassment, to any employee who files a complaint or report through the Ethics Channel or who contributes information in the context of an investigation.
- Adopt as a serious offense and as a violation of this Policy and the "CUM-M-CE-001 Code of Ethics and Conduct for Employees," the "CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors," any retaliation against whistleblowers and/or reporters of potential cases of corruption

in any of its forms, including bribery.

- Establish, when necessary, mechanisms for physical protection, legal and/or emotional or psychological support for the whistleblower or person who contributes information in the context of investigations carried out as a result of a report made through the Ethics Channel.

## 6.5 Penalties for Non-compliance with the Policy

It is the responsibility of administrators, collaborators, business partners, and all stakeholders of subsidiaries and, in general, anyone who directly or indirectly represents them, to comply with the commitments assumed in this Policy. Consequently, in the event of non-compliance, the following sanctions will be applicable, always guaranteeing due process and the right of defense and contradiction:

- Administrators: the sanctions provided for in "CUM-M-CE-001 Code of Ethics and Conduct for employees" and the "CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors" shall apply. This includes removal and/or any other measure determined by the Administrative Body of the subsidiaries.
- Employees: the penalties set forth in "CUM-M-CE-001 Code of Ethics and Conduct for Employees," the employment contract, internal work regulations (RIT) (E), and applicable legislation shall apply.
- Suppliers and/or Contractors: the consequences set forth in CUM-M-CE-002 Code of Ethics and Conduct for Suppliers and Contractors, clauses included in contracts or purchase orders, other internal guidelines, and applicable legislation shall apply.

The foregoing is without prejudice to the legal consequences arising from labor, civil, administrative, or criminal non-compliance among others.