

## **COMPLIANCE PROGRAM -2023- TRANSPORTADORA DE GAS INTERNACIONAL S.A. E.S.P.**

### **1. Objective**

TGI is committed to the highest standards of conduct and corporate compliance, so we have defined this COMPLIANCE PROGRAM, which aims to protect the integrity of our company and the fulfillment of the objectives, under the premise of ethical behavior and adjusted to the regulatory framework, ensuring that our superior purpose is fulfilled ethically and under the framework of relationships based on trust, both by our collaborators, and by all the external ones with whom we establish any link.

The implementation of our compliance program allows, as a first step, to sensitize all TGI stakeholders to the role and responsibilities that each one has for the prevention of reprehensible acts and situations that question or ignore transparency as the basis of all interaction and management.

With the above, we seek to become a global benchmark in ethics and compliance, generating confidence in the markets, all our stakeholders and society in general, as well as continuing to strengthen our ethical culture, which is based on our corporate value of INTEGRITY.

### **2. Senior Management Commitment**

Senior Management promotes and fosters a culture aimed at combating the scourge of money laundering, terrorist financing, the financing of the proliferation of weapons of mass destruction, fraud, bribery and corruption and a strict adherence to guiding standards and best practices in compliance, Not only to avoid sanctions or reputational damage, but as a response to the duty of all citizens and collaborators to conduct themselves in accordance with ethical guiding principles and to act with integrity in all areas of their lives.

Likewise, TGI recognizes a supremely important value to corporate social responsibility and, thus, to the impact that corporate and corporate management have on social, economic development and progress in our country. Contributing to the community and promulgating an environment of legality that improves conditions and promotes social welfare are premises under which all TGI operations are governed, and that extend the purpose of the company far beyond obtaining profits or economic benefits.

Senior Management also seeks to highlight the position of "Zero Tolerance" against any deviation from the company's ethical framework or the corporate values that govern it.

## Control Architecture

TGI is committed to the adoption of Control System components aligned with the "COSO" model; likewise, with applying the Three Lines of Defense model, according to the standard promoted by the European Confederation of Institutes of Internal Auditing (ECIIA), with which the responsibilities regarding the Internal Control System are defined. In this sense, TGI has implemented a control architecture that is based on:

- **The first line of defense:** Control of senior management is exercised through process owners, who establish their own control activities to mitigate their risks and maintain effective internal control. This line of defense refers to the "Principle of Self-Control" as the basic and fundamental concept of this model. In this way, the effectiveness in monitoring the activities and results of TGI lies primarily in the commitment, involvement, and responsible management of each of the collaborators, based on such assumptions, they understand that they are the main responsible for their process and, therefore, the first in charge of managing their own risks and applying the controls that correspond in each case.
- **The second line of defense:** It is structured around the function of supervising and monitoring the effectiveness of first-line controls. In this second line, the corporate defense program is executed, which is part of all the institutional processes that generate guidelines and monitoring on the transversal risks in TGI. It also includes advisory activities, accompaniment, prevention, institutionalization, detection (investigation) and reaction to these controls and guidelines. In this line, different areas and processes of the organization converge, such as: Insurance and Risks, Information Security, SOX Law, Quality Management System and Compliance. This line ensures that the first line of defense is operating as it was established.
- **The third line of defense:** Corresponds to the independent evaluation, through activities developed by the audit function (Internal Audit Management), whose objective is to evaluate independently and objectively that the system works properly, sufficiently, and effectively. In TGI this third line serves as an evaluation mechanism for the first two lines and is a fundamental aspect to articulate the different aspects of control that feed the directive and managerial decision processes; providing TGI's corporate governance bodies and senior management with independent assurance.

In order to strengthen its control architecture, TGI defined the **Compliance Directorate ("DC")**, which reports administratively to the Legal and Supply Vice Presidency and functionally to the Audit and Risk Committee of TGI's Board of Directors. The objective of the DC is to formulate, execute and

supervise the correct adoption of TGI's ethics, procedures, manuals and/or guidelines, establishing monitoring, control and business culture tools to guarantee probity in its activities and relations with all its stakeholders.

Within TGI's corporate governance structure, the Compliance Department has the following shares:

## 2.1. Presidency Committee

**Object:** Coordinate, analyze, direct and monitor the issues that concern the senior management of the company in a multidisciplinary and comprehensive manner.

**Permanent member:** TGI Compliance Director Weekly participation. With voice, but without vote, given the independence of the Compliance function.

## 2.2. TGI Audit and Risk Committee

**Purpose:** To verify with the control bodies and the tax auditor of the company that the administration complies with the accounting procedures in accordance with the current regulatory framework, the analysis of the recommendations of the Tax Auditor in relation to the Financial Statements and the review of the control architecture of the company. It also supervises and evaluates the Internal Control System of the Company including risk analysis, to recommend and issue a concept to the Board of Directors and fulfills the other functions that correspond to it in accordance with the Law, the Bylaws and these Regulations.

**Permanent guest:** TGI's Chief Compliance Officer. Quarterly presentation of steps taken by the Compliance Directorate, to keep the members of the Board of Directors informed about the main activities aimed at mitigating compliance risks.

## 2.3. TGI Ethics and Compliance Committee:

**Purpose:** To contribute to the strengthening of ethical conduct in the Company, as well as to implement coordinated actions against events of conduct that go against the provisions of the Code of Ethics and Conduct, the LA/FT/FPADM Prevention Manual, the Business Ethics, Anti-Corruption and Anti-Bribery Manual, and, in general, all policies, Corporate procedures, manuals and guidelines, based on the objective duty of business care. The committee also aims to verify the implementation and monitoring of the Compliance Program and the corporate defense plans established by the Company.

**Permanent Member:** Chief Compliance Officer Committee Secretary: Compliance Professional.

### 3. Compliance Program Structure

Our compliance program is developed through three central pillars: (i). Prevention, (ii). Detection and (iii). Answer, which are around a solid and appropriate Ethical Culture by all TGI employees.

Likewise, the program is composed of a set of documents, manuals, procedures, guidelines and provisions, which will be updated and complemented based on the activities defined for the year 2023, which are aimed at avoiding any deviation from TGI's ethical framework, managing, preventing or mitigating compliance risks<sup>1</sup> to which our organization is exposed, as well as to detect and remedy any conduct that involves a violation of current regulations or our ethical framework, reducing the impacts that these may have on the company.

Through the following graph, we present the Compliance Program:



As mentioned above, the core element of TGI's Compliance Program is our ethical culture. It is the administrators and collaborators who must appropriate, represent,

and live in their daily interactions with all stakeholders, bearing in mind the corporate values of the Business Group. Through the example and visible behaviors of its managers, the possibility of aligning integral behaviors with the development of corporate strategy is coherently reinforced, seeking the construction and promotion of an environment of probity.

The Program has an approach based on compliance risk management, through which the different components are classified into those that are oriented to prevent, detect, and respond, to guarantee a process of continuous improvement and feedback of the program. From this perspective, the components of the program are defined as follows:

### 3.1. Activities aimed at prevention

This component is composed of:

**4.1.1 Policies and procedures:** They are aligned with the corporate vision and values, to establish guidelines and define the way to execute them. Such policies and procedures are the mechanisms to prevent misconduct, which constitutes a fundamental pillar of TGI's Code of Ethics and Conduct.

**4.1.2. Communication and training:** Annual definition of a training program and dissemination of relevant information, aimed at different stakeholders in order to know the tools that the program has to manage compliance risks.

**4.1.3. Subscription of clauses and formats: As part of the prevention activities,** the Corporate Compliance Department has defined a series of formats and contractual clauses, which seek to ensure the implementation of control measures and mitigation of risks that may have an impact on the operations and activities of the company.

**4.1.4. Risk management:** A detailed analysis of business operations and their interaction with stakeholders, in order to timely detect compliance risks and the introduction of appropriate measures for risk mitigation, are the key elements to achieve a preventive program.

### 3.2. Activities aimed at detecting

This component is composed of:

**4.2.4. Third-party administration:** It seeks to have access to tools that allow the identification of final beneficiaries, crossing with sources of public information, identification of conflicts of interest, in order to establish the level of exposure to risks associated with compliance on a permanent basis and not only at the beginning of the contractual relationship.

Likewise, it seeks to carry out the reputational risk analysis, through the Due Diligence methodology adopted by TGI, which allows the analysis to be developed

for subsequent presentation to the Corporate Governance instances. It also includes the Ethical Channel as one of the tools to detect possible unethical behavior of employees or any other situation contrary to TGI's corporate values.

**4.2.5 Due Diligence:** It corresponds to all actions aimed at adequate knowledge of the various counterparties in mergers and acquisitions processes, new partners, new jurisdictions, current or potential suppliers, collaborators, customers, among others. Due Diligence will be carried out in strict accordance with the legal parameters of each jurisdiction.

**4.2.6. Monitoring and testing:** It consists in designing testing mechanisms for the implemented controls and monitoring that allow identifying potential compliance risks, and identifying whether the established controls work correctly, in order to reduce the level of exposure and effectiveness in the control environment and can be executed through random sampling, database crossing and substantive tests, among others.

### 3.3. Responsive activities

**4.3.1. Investigations and remediation:** Definition of a methodology and associated procedures executed with the objective of corroborating or discarding, in a timely and effective manner, potential misconduct. Investigations will be conducted in strict accordance with the legal parameters applicable to TGI. Based on the outcome of an investigation, incident, or case, corrective or preventive actions can be identified and recommended to address an identified compliance risk.

**4.3.2. Continuous improvement:** Corresponds to the continuous process of modification and feedback of the company's processes and procedures.

**4.3.3. Report:** It is the component through which the Compliance Department reports to the different external entities in accordance with the applicable and current regulations.

## 4. Policies, Procedures, Guides and Manuals on Ethics and Compliance

With the aim of strengthening the Ethical Culture of the Business Group, and as a fundamental part of the 2023 Compliance program, the main documents that contain the guidelines for all interested parties in matters of ethics and compliance are listed below:

1. Internal Code of Ethics and Conduct
2. Code of Ethics and Conduct for Suppliers and Contractors
3. Business Ethics, Anti-Corruption and Anti-Bribery Policy
4. Manual of Business Ethics, Anti-Corruption and Anti-Bribery

5. Manual for the Prevention of Money Laundering and Financing of Terrorism - SIPLA
6. Guidelines for Gifts and Hospitality
7. Procedure of Gifts and Attentions
8. Personal Data Protection Policy
9. Internal Manual of Personal Data Policies and Procedures
10. Internal Control Policy and Prevention of Fraud and Corruption
11. Conflict of Interest Management Policy
12. Risk Management Policy
13. Internal Work Regulations

## **5. Other essential elements and components of our Compliance Program**

### **5.1. The appointment of a Compliance Officer**

TGI has a main Compliance Officer, who ensures the effective, efficient and timely operation of the Program and who must comply with the requirements established by standard, among which are: i) Be appointed by the Board of Directors, ii) Have decision-making capacity, iii) Have the necessary time for the development of their functions and be supported by a human and technical work team that allows them to comply adequately its functions, among others.

### **5.2. Ethical Channel**

TGI fosters an environment where employees can report, report, raise inquiries and raise questions or request concepts in the face of doubts or interpretations, without fear of retaliation, through an efficient, confidential, independent ethical channel (managed by a third party). Effective and secure. The channel is managed by EthicsGlobal, and TGI's Compliance Directorate manages each case in accordance with the recommendations issued by GEB's Ethics Committee.

### **5.3. Personal Data Protection Program**

In line with the corporate value of Integrity, TGI is committed to the proper treatment of the personal data of its information holders, and for this reason, recognizes, since the issuance of Law 1581 of 2012 and its regulatory standards, the importance of having a Personal Data Protection Program. This, being part of the integrated management system, is developed with a focus on continuous improvement, thus allowing its strengthening and consolidation, through which general corporate guidelines are adopted to comply with the Colombian Personal Data Protection Regime.

The Personal Data Protection Program is led by TGI's Personal Data Protection Officer, who is part of the Compliance Directorate. As main elements of the Personal Data Protection Program we have: i) Policy, manuals, procedures and formats for the Protection of Personal Data; (ii) Training and education; (iii) Inventory of databases containing personal information; iv) Personal Data Protection Risk

Management; v) Management of Personal Data Protection Incidents; vi) Management of Data Processors; vii) Management of Data Protection Queries and Claims, viii) Appointment and functions of the Personal Data Protection Officer; ix) Commitment of Senior Management; among others.

#### **5.4. Integrated System for the Prevention of Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction**

The Company is in the process of approving the update of the Manual for the Prevention of Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction. The Manual contains the general guidelines and controls that are articulated with the procedures adopted by the Company to prevent the risk of LA/FT/FPADM.

#### **5.5. Communications and Training Program**

The Communications and Training Program, which is an integral part of the Compliance Program, aims to establish the periodicity, content, modality and target audience of all communications and training that are sent throughout the year, without prejudice to the type of communication or the means of how it is communicated.

#### **5.6. Compliance Risk Management Cycle**

TGI has a strategic risk that contemplates non-compliance with the ethical or regulatory framework in terms of compliance, on which bimonthly monitoring and periodic risk assessments are carried out, through which it seeks to identify events that, considering the impact and probability of their materialization, may affect the achievement of the company's objectives. The main stages contemplated by our risk management cycle are identification, measurement or assessment, control, and monitoring.

In accordance with the risk management cycle, compliance risks are additionally managed in processes with greater exposure to possible acts of Bribery, Fraud, Corruption, Money Laundering, Financing of Terrorism, Proliferation of Weapons of Mass Destruction, inadequate processing of personal data and inadequate management of conflicts of interest, the follow-up and monitoring of these risks is carried out on a quarterly basis.

The risk management function of our program involves verifying the effectiveness of the controls provided for the management, prevention or mitigation of risks or the identification of new causes or controls according to the reality and dynamism of the business, as well as the applicable standards or existing best practices.

#### **5.7. Monitoring and corrective measures**

The compliance program is based on the premise that any conduct or deviation from the ethical framework that cannot be effectively prevented must be detected and remedied through a timely and effective response, the corresponding investigation



and the definition and application of corrective actions as a result of an investigation outcome report. On the other hand, the monitoring aims to detect breaches, gaps or deviations in the company's operations and that represent a risk to it.

### **5.8. Supervisory Authorities**

TGI is audited by the Comptroller of Bogotá D.C. on an annual and regular basis, The regularity audit is centralized through the Compliance Directorate, which is the area responsible for receiving, processing, ensuring, analyzing, and responding to all the requirements made by the Comptroller, as well as making the monthly and annual surrender of the account to the Fiscal Surveillance and Control System – SIVICOF (for its Spanish acronym), and ensuring the responses to the communications issued within the framework of the fiscal responsibility process. The Internal Audit Management is the area responsible for monitoring the correct execution of improvement plans.

### **5.9. Audit and evaluation system on compliance with the Program**

The execution of the Compliance Program is the responsibility of the Compliance Officer. However, internal audits are also carried out, as well as the review by an External Auditor of Results Management.

## **6. Compliance Program Roles and Responsibilities**

### **6.1. Leadership and tone of Senior Management**

From Senior Management comes the message of ethics as the basis of all behavior, internal and external interaction and as the central axis on which the operation, strategy, vision and mission of TGI S.A. ESP must be based.

### **6.2. The Board of Directors**

It is responsible for knowing the progress and compliance of the Compliance Program, as well as exercising permanent leadership and commitment regarding the anti-bribery and anti-corruption management system, in order to ensure compliance with the commitments established on behalf of TGI.

### **6.3. Compliance Department**

It will oversee the internal management for the implementation, follow-up, monitoring, execution control, updating and continuous improvement of this Program. For the purposes of the correct and timely implementation of all the activities that make up the Program, the execution rules contained in this document must be observed.

### **6.4. Administrators and collaborators**

They are responsible for attending the training to which they are summoned, the subscription, completion and adhesion of the documents that are sent according to

the guidelines of the Program. Likewise, they must take the courses, as well as assume the commitment to read, understand and appropriate the content of infographics, explanatory notes, news of interest and others sent by any official means of communication of Transportadora de Gas Internacional S.A ESP.

All employees and administrators are also obliged to carry out all their work and activities within the framework of legality, ethics and transparency, as well as the corporate values and guidelines established in the code of ethics and conduct.

Likewise, they are responsible for complying with the manuals and other guidelines, procedures and documents adopted in the organization for the prevention of all compliance risks.

### **6.5. Communications Department**

It is responsible for communicating, disseminating, and supporting the execution of the communications program that is an integral part of TGI's Compliance Program.

### **6.6. Internal Audit**

It is responsible for evaluating the implementation and compliance of this Compliance Program.

### **6.7. Compliance Officer**

The structure, composition and execution of the TGI Compliance Program is the responsibility of the Compliance Officer, with the unrestricted support of senior management, particularly the TGI Presidency. The Program follows the guidelines and guidelines issued by the GEB according to the country of its operation. The implementation of the TGI program is supervised and supported by the GEB compliance officer.

### **6.8. Suppliers, Contractors, Stakeholders and other related Third Parties**

From TGI it is demanded that all its allies and associates are multipliers of our values and conduct themselves in accordance with them and ethics as the basis of all behavior. This is enforceable through documents such as the Code of Ethics for Suppliers and Contractors, the verification processes in restrictive lists and due diligence, the Procedure regarding Gifts and Attention, the Business Ethics, Anticorruption and Anti-Bribery Policy, the Policy against the Protection of Personal Data among others.

## **7. Compliance Program Execution Rules**

This Compliance Program is valid for one year and is scheduled to be developed throughout calendar year 2023. The activities and those responsible indicated in the schedule, which are found in the attached file, and which is an integral part of the Program, must be executed in a timely manner, in accordance with what is indicated therein. The tolerance of deviation with respect to the activities listed is one to two

months, however, there must be a justification that reasons for the reasons that led to the impossibility or difficulty of executing the activity in the foreseen time.

When the development or execution of a task or activity depends in whole or in part on a third party that is not part of the Compliance Department, the person responsible for the internal management of Compliance must demonstrate that all reasonable and timely efforts were deployed for the development of the task. However, given the imminent impossibility, under penalty of the efforts made, the non-development of the activity will not be attributable to the person responsible within the Compliance Directorate.

The Program Schedule will be reviewed only once, with the possibility of modifying dates and activities, during the month of July 2023. On that occasion, the corresponding adjustments may be made according to the defined and approved objectives, to the new normative provisions – if any – (e.g. Regulation against PTEE requirements by the Superintendence of Domestic Public Services in accordance with the provisions of Law 2195 of 2022), or any other matter that may have an impact on the Program and that can be addressed during that single review. Thereafter, no change will be made to the Compliance Program, except for force majeure or fortuitous event or with the express approval of the Audit and Risk Committee of the Board of Directors, attaching in writing the reasons that give rise to the modification.

## **8. Obligations of all employees in terms of ethics and compliance**

- Assume a position of "Zero Tolerance" to fraud, corruption, bribery, money laundering, financing of terrorism, financing of the proliferation of weapons of mass destruction, restrictions on free competition, conflicts of interest and / or violations of the Personal Data Protection Program.
- Subscribe to the Commitment to Integrity, as well as the annual Declaration of Conflicts of Interest. • Timely manage all real or potential conflicts of interest and refrain from deciding or acting in any situation while the conflict has not been resolved by the company.
- Attend all training on the Ethics and Compliance Program and encourage participation within the area, as well as carry out the virtual courses to which they are summoned. • Timely request third-party validation in checklists and interpret the results obtained
- Permanently sensitize their colleagues, work in teams and remember the importance of ethics in our day to day.
- Maintain a work environment free of harassment, mistreatment, discrimination, or any activity that affects the mental and / or physical health of TGI employees. • Comply with the guidelines established in the Code of Ethics and Conduct.

- Denounce, report or report, through the Ethical Channel, any deviation, suspicion of deviation or non-compliance with the company's ethical framework.
- Comply with the guidelines on ethics and compliance established in the Internal Control and Prevention of Fraud and Corruption policy, in the Business Ethics, Anticorruption and Anti-Bribery Manual, the LA/FT/FPADM Prevention Manual and other procedures of the Ethics and Compliance Program
- Comply in a timely manner with the information requirements of the control authorities.
- Know and apply the current provisions on the protection of personal data, particularly the Policy on PDP.
- Promote the confidentiality of information within the area and take care of all tangible and intangible assets of the company

## 9. Regulations and provisions governing the Compliance Program

- Law 142 of 1994
- Law 1778 of 2016
- Law 2195 of 2022
- Foreign Corrupt Practice Act (FCPA)
- Basic Legal Circular of the Financial Superintendence
- Basic Legal Circular of the Superintendence of Companies
- Law 610 of 2000 • Decree Law 403 of 2020
- Anti-Corruption Statute
- Personal Data Protection Law
- Law 599 of 2000- Colombian Penal Code
- Law on Transparency and Access to Public Information
- FATF Recommendations
- Recommendations for the implementation of an ethics and compliance anti-corruption program for UNODC companies
- UK Bribery Act
- Law 1474 of 2011 By which rules are issued aimed at strengthening the mechanisms of prevention, investigation and punishment of acts of corruption and the effectiveness of the control of public management.
- Law 1712 of 2014 By means of which the Law of Transparency and the Right of Access to National Public Information is created and other provisions are dictated.
- Law 1778 of 2016 By which rules are issued on the responsibility of legal persons for acts of transnational corruption and other provisions are issued in the fight against corruption.
- Law 1581 of 2012 By which the constitutional right of all persons to know, update and rectify the information that has been collected about them in

databases or archives, and the other rights, freedoms and constitutional guarantees referred to in article 15 of the Political Constitution is developed; as well as the right to information enshrined in article 20 thereof."

- Decree 1081 of 2015 By means of which the Single Regulatory Decree of the Presidency of the Republic Sector is issued"
- Decree 1377 of 2013 Regulates aspects related to the authorization of the Holder of information for the Processing of their personal data, the policies of Treatment of the Responsible and Responsible, the exercise of the rights of the Holders of information, the transfers of personal data and the demonstrated responsibility against the Processing of personal data, the latter issue referred to accountability.
- Decree 90 of 2018 decrees the scope of application; will be subject to registration in the National Registry of Databases • Decree 886 of 2014 Regulates article 25 of Law 1581 of 2012, relating to the National Registry of Databases
- Resolution 011 of 2014 Establishing the terms and procedures for accountability and reporting
- Resolution 3564 of 2015 Regulating Articles 2.1.1.2.1.1, 2.1.1.2.1.11, 2.1.1.2.2.2, and paragraph 2 of Article 2.1.1.3.1.1 of Decree No. 1081 of 2015
- Resolution 020 of 2018 By which the subjects of surveillance and fiscal control are grouped, classified and assigned by sectors, to the Sectoral Directorates of Supervision of the Comptroller of Bogotá D.C. and other provisions are dictated.
- Regulatory Resolution 002 of 2022 of the Comptroller of Bogotá D.C. • External Circular No. 006 of December 2021, in which it proposes the modifications of rendering the account before the Comptroller of Bogotá D.C.
- Resolution 009 of 2019 of the Comptroller of Bogotá D.C, which partially modifies Regulatory Resolution 011 of 2014
- Resolution 012 of 2018 By which the processing of the Improvement Plan presented by the subjects of surveillance and fiscal control to the Comptroller of Bogotá D.C. is regulated, the internal procedure is adopted and other provisions are dictated.
- Resolution 20061300012295 of 2006 By which criteria are established in relation to the External Audits of Management and Results and on the reporting of information through the Single Information System, SUI
- Resolution 20171300058365 of 2017 By which criteria are established in relation to the External Audits of Management and Results and the Resolution SSPD 20061300012295 of 2006 is modified
- Basic Legal Circular EC 029 of 2014 Instructions relating to the management of the risk of money laundering and terrorist financing.