

# CODE OF ETHICS

## CONDUCT



**TGI**  
Grupo Energía Bogotá

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# I. Statement of the Board of Directors

As members of the Board of Directors of Transportadora de Gas Internacional S.A. ESP, we are convinced that ethics, leveraged by the corporate value of INTEGRITY, is the fundamental pillar of our corporate culture, since it is through ethics and transparency that we build trust among all our stakeholders and ensure the sustainability of TGI.

In line with its commitment to ethical behavior, TGI adopts the Code of Ethics and Conduct established by Grupo Energía Bogotá S.A ESP, the parent company of the Business Group, as one of the essential elements of the organization. Through this code, we seek conduct and behavior that ensures the development of our operations and our relationships with all our stakeholders in a responsible, legal, ethical, and transparent manner, based on the values of Life First, Empathy, Results Focus, Teamwork with Individual Responsibility, and Integrity. This will allow us to manage and administer risks such as fraud, different forms of corruption and bribery (including, among others, private corruption and transnational bribery), money laundering, terrorist financing, financing the proliferation of weapons of mass destruction, improper management of personal data, affecting free competition, and improper management of conflicts of interest.

To this end, we invite each of the recipients of this Code of Ethics and Conduct to learn, internalize, adopt, and replicate, with the utmost interest and commitment, the guidelines included herein in their daily activities and in all aspects of their personal and professional lives. It is essential that all recipients of the Code be convinced of the responsibility we all have to ensure a transparent society and country.

The Board of Directors reaffirms that TGI takes an unwavering stance of zero tolerance towards corruption, fraud, bribery, transnational bribery, or any deviation from the ethical and legal framework of TGI and the Group, as well as a permanent commitment to fight against any of these scourges or other illegal activities, contributing to the proper development and functioning of the markets.

*We are counting on everyone to continue making TGI an honest and transparent company!*

## II. Invitation from General Management and Presentation of the Code



The Board of Directors of Grupo Energía Bogotá, parent company of the Business Group, approved this Code of Ethics and Conduct, which was adopted by the Board of Directors of TGI and contains guidelines for continuing to strengthen our ethical culture and thus fulfill our overarching goal of "Improving Lives with Sustainable and Competitive Energy." We are a subsidiary of GEB, a business group in constant growth and consolidation, committed to the responsible and transparent exercise of our processes, as well as to building relationships with all our stakeholders based on trust, security, legality, ethics, and transparency.

To achieve this, the Presidency and Senior Management of TGI are committed to complying with each of the guidelines and standards set out herein, which are classified as mandatory for all employees of the Business Group. Our challenge is to strengthen our value chain, generate growth, and provide high-quality service, working together to achieve the expansion goals we have set for ourselves and consolidate our position as a leading business group in the energy sector in Colombia and Latin America.

Our priority is to establish transparent and efficient communication mechanisms based on our corporate values. For TGI and the GEB, ethical behavior standards are a fundamental element in creating value and consolidating relationships of trust with our environment. Therefore, we expect the provisions contained in this Code of Ethics and Conduct, as well as those contained in TGI's other compliance and good practice standards, policies, and procedures, to be known and complied with, thereby strengthening and consolidating our ethical culture.

At TGI, we reaffirm our desire to continue building a market-leading company and business group, in which we carry out our activities within the framework of legality and good practices, complying with the provisions of this Code of Ethics and Conduct. To this end, I am counting on each and every one of you to carry out your activities and operations in a manner consistent with our culture, committed to integrity, ethics, and transparency.

## III. Our Code of Ethics and Conduct

TGI's Code of Ethics and Conduct defines the standards of behavior that the organization expects from all its employees. This document should be considered as the roadmap for the development of all activities, operations, and processes of TGI and Grupo Energía Bogotá, based on the ethical principles of transparency, respect, fairness, legality, and responsibility.

## IV. Scope

This Code is intended for members of the Boards of Directors and employees of TGI and Grupo Energía Bogotá. It also applies to the families of our employees, customers, communities, strategic and/or commercial partners, and in general all TGI Counterparties.

Therefore, all recipients of the Code must know, internalize, apply, and disseminate the provisions contained herein and ensure that their actions always comply with the rules it sets forth, without prejudice to the observance of common sense and other criteria that correspond to correct and honest conduct.

For its part, TGI, as a subsidiary of GEB, adopts the rules of this Code and guarantees its dissemination and application.

# V. Our corporate values and ethical principles

All our operations, our relationships with our stakeholders, and our actions in the markets where we do business are shaped and carried out in accordance with our corporate values, principles of conduct, and guidelines for action set forth in this Code.

The following are our corporate values:



## Life first

This is the value that motivates us to take care of ourselves and those around us, ensuring that everyone gets home safe and sound at the end of the day.



## Integrity

It teaches us to work ethically, honestly, responsibly, and transparently, reminding us that even when no one is watching, we must always do the right thing.



## Teamwork with individual responsibility

It encourages us to work collaboratively, communicating constantly and building trust. It reminds us that we all have a specific mission, which, when combined with the missions of others, produces extraordinary results.



## Focus on results

It reminds us of the importance of working with focus to achieve the expected results, and thus make our company a sustainable organization over time, one that fulfills its responsibilities to society.



## Empathy

This value teaches us the importance of respecting everyone's points of view, without discrimination and without bias based on beliefs, race, ideologies, and other factors, so that we can elevate our humanity every day.

In addition, in performing the duties of their positions, all TGI and GEB administrators and employees must act in accordance with the following ethical principles:

**Transparency:**

This refers to managing in an objective, clear, and verifiable manner.

**Respect:**

Refers to interacting in a way that recognizes collective interests, individual diversity, the sustainability of natural resources, and institutional integrity.

**Equity:**

Refers to acting with justice and impartiality, seeking a positive and inclusive social impact.

**Legality:**

Refers to conducting business activities in good faith and in compliance with applicable laws, rules, and regulations.

**Responsibility:**

This refers to making the greatest and best effort to achieve business objectives in compliance with applicable laws, rules, and regulations, as well as ensuring the quality of the work performed and to be accountable for it.

# VI.

## Responsibilities of TGI and GEB Administrators and Collaborators

At TGI and GEB, we emphasize the importance of members of the Boards of Directors, administrators, and collaborators, who are recognized as those responsible for proudly carrying the name of TGI and GEB, knowing and internalizing the responsibilities that arise from this Code of Ethics and Conduct. Part of these responsibilities are:

To know, adopt, and replicate the information contained in this Code and promote a culture based on our corporate values and ethical principles within the Business Group.

To put the guidelines contained in this code into practice on a daily basis and in each of their actions.

Contribute to the construction of a transparent operation and ensure the management and mitigation of risks of fraud, corruption, bribery, money laundering, terrorist financing, financing of the proliferation of weapons of mass destruction, conflicts of interest, violation of free competition, violation of personal data protection and, in general, all compliance risks identified in TGI and GEB operations.

Develop all operations, processes, and procedures of TGI, GEB, and its subsidiaries in an honest, legal, ethical, and transparent manner. Actively participate in all communication and training opportunities related to compliance initiatives, focused on ensuring our ethical culture.

The senior management of TGI and GEB will educate by example on compliance with the principles and values established in this Code.

Put the guidelines contained in this code into practice on a daily basis and in each of your actions.

Certify, when required, knowledge, commitment, and adoption of the guidelines included in this code.

Manage the risks and controls associated with the processes executed within the Internal Control System, ensuring the effectiveness of such management.

Record any queries, ethical dilemmas, and/or complaints in the ethics channel, in good faith and in a timely manner.

Provide, in a timely manner and with the required quality, the information requested in the context of internal verifications carried out by the control areas of TGI and GEB.

Senior management will constantly communicate to their work teams the need to comply with the guidelines included in this code, as well as ensure that no undue pressure is exerted that contravenes the ethical framework of TGI and GEB and/or the corporate governance policies designed by GEB and adopted by TGI. Nor will there be any reprisals against those who report potential violations of the Code of Ethics and Conduct.

## **VII.** Guidelines for compliance With applicable legislation and internal regulations

TGI and Grupo Energía Bogotá are committed to full compliance with current and applicable legislation in the countries in which they operate, in terms of preventing and mitigating the risks identified in the Ethics and Compliance Program.

First and foremost, TGI and GEB embrace regulatory provisions on the prevention and management of fraud, corruption, bribery, transnational bribery, money laundering, terrorist financing, financing the proliferation of weapons of mass destruction, information management, free competition, conflict of interest management, and personal data protection, and, in general, all applicable compliance risks.

### **a.** Prohibition of acts associated with fraud, corruption, and bribery

TGI and GEB are committed to a zero-tolerance policy towards fraud, corruption, and bribery, including transnational bribery. Therefore, it is prohibited to give, offer, grant, promise, imply, accept, and/or request an undue advantage of any value, whether in cash or in kind, directly or indirectly, to any third party, including Suppliers, Contractors, Customers, and national or foreign public officials. This includes giving gifts, benefits, sponsorships, or favors through which criminal activities are concealed.

Employees must know, understand, and fully comply with internal regulations that establish guidelines for identifying, detecting, evaluating, mitigating, monitoring, investigating, preventing, managing, controlling, and correcting risks of fraud, corruption, and bribery within TGI and GEB and in the course of their business activities.

## b. Conflicts of interest

TGI employees, executives, and board members are in a conflict of interest when their independent and objective judgment in performing their responsibilities is limited, requiring them to choose between the interests of TGI and/or GEB and their own interests, those of a third party, or those of a related party.

Employees, executives, and board members must act objectively, transparently, and impartially in the performance of their duties, which means that they must refrain from acting in situations of potential or actual conflicts of interest, and must also manage such conflicts in accordance with the rules set forth herein. Such conflicts are defined as follows:

### Personal conflict of interest:

A personal conflict of interest arises when our objectivity and independence in corporate decision-making is distorted by relationships with people other than those with whom we have blood ties, affinity, or civil ties, or when such relationships become public or notorious and affect the good working environment that should be observed within a workplace.

These situations may arise, by way of example and without limitation, with the following persons: former co-workers, classmates, childhood friends, godparents of marriage or children, romantic and/or loving partners, boyfriends or girlfriends who are not spouses or permanent partners, since becoming spouses or permanent partners constitutes a family conflict of interest.

### Family conflict of interest:

This occurs when our objectivity and/or independence is distorted by our relationship with family members who are within the fourth degree of consanguinity, third degree of affinity, first degree of civil relationship, or spouse or permanent partner, as follows:

#### Consanguinity

**First degree:**

Parents and children

**Second degree:**

Siblings, half-siblings, grandparents, and grandchildren

**Third degree:**

Uncle and nephew

**Fourth degree:**

Cousins

#### Affinity:

**First degree:**

Parents-in-law and sons-in-law or daughters-in-law.

**Second degree:**

Siblings of the spouse  
Brothers-in-law, sisters-in-law, and grandparents of the spouse

**Third degree:**

Uncles, aunts, cousins, and great-grandparents of the spouse

#### Civil kinship:

Adoptive parents and adopted children

### Conflict of economic interest:

A conflict of economic interest, whether potential or actual, arises when we are faced with situations involving natural or legal persons with whom we have or could have some kind of prior relationship of a financial nature, or due to the development of activities that involve competition with the company's corporate purpose.

For example: Linking TGI and/or GEB as a supplier to a company with which you have a connection as an administrator, shareholder, or in any other capacity; or agreeing to be an external advisor to a company that has links to TGI and/or GEB; or that may involve competition with TGI and/or GEB.

In any case, Employees must immediately report any actual or potential conflict of interest situation in which they find themselves or may find themselves to their direct supervisor and the Corporate Compliance Department. The consultation must be submitted through the Ethics Channel, using any of its reporting mechanisms. The Corporate Compliance Department will analyze each situation individually and issue the corresponding recommendations for its mitigation.

In the case of romantic relationships within the company, these must be reported in a timely and immediate manner in order to assess the risk of a conflict of interest arising and to define the controls to be applied. In any case, romantic relationships cannot occur between subordinate and supervisory employees, nor when they can be used to conceal or omit errors or information from either party, or to generate favoritism or retaliation against one of the parties when the relationship ends. It is essential that any romantic relationship between coworkers ensures a healthy work environment, respect, and the professional conduct of all individuals.

Being in a conflict of interest does not, in itself, constitute a punishable offense; however, failing to report a conflict of interest in a timely manner, or failing to abstain from making decisions while involved in a conflict of interest, may result in disciplinary sanctions in accordance with the applicable legislation in each country and TGI's Internal Work Regulations.

In addition to the above, it is vitally important to emphasize that all recipients of this code are under an obligation to maintain a duty of loyalty to the organization and its administrators. For this reason, employees must refrain from obtaining any personal benefit at the expense of the company, specifically (i) the use of company assets for purposes other than those for which they are intended, e.g., equipment, real estate, vehicles, offices, (ii) the diversion of business that should go to TGI and/or GEB as a player in the search for business or its exploitation, (iii) the use of information that should be kept confidential, e.g., confidential information, business secrets, etc. e.g., equipment, real estate, vehicles, offices, (ii) diverting business that should go to TGI and/or GEB as a player in the search for business or its exploitation, (iii) misusing information for personal gain or that of a third party, (iv) establishing working or commercial relationships with third parties who have or may have a relationship with TGI and/or GEB, among others.

TGI and GEB employees must be familiar with, understand, and fully comply with the Conflict of Interest Management Policy, which is permanently posted on the TGI website:

**<https://www.tgi.com.co/nosotros/gobierno-corporativo/politicas-corporativas>**

Given the dynamics of interpersonal relationships, it is impossible to determine all situations that may give rise to conflicts of interest. However, below we present the following illustrative, non-exhaustive list of situations that may constitute conflicts of interest. Employees who find themselves in any of these situations must refrain from acting or making decisions and immediately inform their direct supervisor and the Corporate Compliance Department.

Type of conflict	Example
<p><b>Personal Conflict of Interest</b></p>	<p>I have been assigned as an evaluator in a selection process in which the company I worked for six months ago submitted a bid.</p> <hr/> <p>I started a romantic relationship with a coworker.</p> <hr/> <p>I was appointed administrator of a contract in which the contractor's legal representative is the godfather of my child. legal representative of the contractor is the godfather of my child.</p>
<p><b>Conflict Family conflict of interest</b></p>	<p>As part of my duties, I must receive reports and deliverables from a contracting firm where my son-in-law started working.</p> <hr/> <p>My half-brother, with whom I do not have a close relationship, works for the contractor company that I am supposed to supervise.</p> <hr/> <p>I have been assigned the role of leading a project that is being developed in conjunction with other subsidiaries. My adoptive father will be part of the team.</p>
<p><b>Financial conflict of interest</b></p>	<p>I teach classes on Saturdays at a university. I have been appointed as the administrator of a contract with that institution.</p> <hr/> <p>I am part of the contracting committee where I must decide on the awarding of a contract in a selection process involving a company in which I hold shares.</p> <hr/> <p>I am a member of the board of directors of a nonprofit organization to which TGI has just applied for membership, and as a member of that organization, I am part of the committee that decides on the application.</p>



## Guidelines on gifts and hospitality

Corruption and bribery are not limited to money. Therefore, TGI and GEB Administrators and Collaborators are prohibited from giving, offering, granting, soliciting, promising, hinting at, accepting, and/or receiving gifts and/or hospitality, including gifts, entertainment, benefits, courtesies, bonuses, non-work-related trips, travel, or participation in events, among others, for the purpose of influencing their decisions or generating undue advantages for Contractors or Suppliers or any other natural or legal person, in accordance with the provisions of the Gift and Entertainment Guidelines and Procedures, which are available for consultation on the TGI website:

<https://www.tgi.com.co/nosotros/programa-de-etica-y-cumplimiento>

## d. Guidelines on donations, sponsorships, and political contributions

Donations are prohibited as a general rule at TGI and GEB, and only within the framework of social programs, shared value programs, and/or in cases of natural disasters or humanitarian emergencies may relief be granted in accordance with the monetary limits provided for in the statutory powers of the Company's General Manager. If the relief exceeds these limits, prior approval from the Board of Directors must be obtained. In any case, it must be documented and accounted for in accordance with applicable internal rules and relevant accounting provisions.

Sponsorships may only be used to support the brand positioning of TGI and/or GEB, and their endorsement corresponds to the communications area, after the interested area has submitted a request justifying the need to sponsor or attend an event, in accordance with corporate strategy.

Under no circumstances may sponsorships or donations in cash or cash equivalents be granted, including, but not limited to: checks, loans, gift certificates or cards, or any benefit that can be exchanged for cash. Nor may donations be made that do not comply with the provisions of Article 355 of the Constitution. It is essential that all TGI Employees ensure that the resources allocated to social investment are aligned with the Company's activities and strategic objectives.

Likewise, it is prohibited to make, on behalf of and in representation of TGI and/or GEB, any type of political contribution, in cash or in kind, to any movement, party, significant groups of national or foreign citizens, as well as Politically Exposed Persons (PEPs), or to engage in any type of political proselytizing on the premises of TGI and/or GEB.

## e. Relationships with public officials

The Foreign Corrupt Practices Act (FCPA) defines that it is illegal to pay, offer, promise, or authorize cash or anything of value (gifts, donations, entertainment, among others), directly or indirectly, to any foreign public official, in order to influence their decisions and obtain an advantage or business in return. For this reason, TGI and/or GEB employees must not make payments to public officials, political parties, or candidates.

However, TGI and/or GEB and their subsidiaries maintain relationships with public officials based on legality, ethics, cooperation, and transparency. Thus, Employees who, due to their responsibilities within the framework of the company's activities, have any type of relationship with national or foreign public officials, must act professionally and in compliance with applicable legislation and corporate values.

To this end, TGI and GEB have defined guidelines for proper relations with public officials, which must be strictly complied with. These guidelines prohibit payments for lobbying expenses and lobbying through intermediaries, as well as any act of corruption or bribery or any activity that could affect the reputation of the company and the Business Group.

Likewise, within the framework of the FCPA, the integrity of TGI and/or GEB's accounting must be guaranteed in order to avoid recording improper payments through accounting mechanisms that create a sense of legality.

f.

## Prevention of money laundering, terrorist financing, and financing the proliferation of weapons of mass destruction (AML/CFT/FPWMD)

Money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction are behaviors that affect States and society in general, as they enable or facilitate the concealment of funds of illicit origin or destination and support organized crime.

TGI and the GEB are committed to a zero-tolerance policy towards ML/TF/FPWMD and define prevention mechanisms against these scourges and associated risks such as contagion risk, legal risk, operational risk, and reputational risk.

Therefore, in the course of their specific duties and responsibilities, TGI and GEB managers and employees must implement the controls established for the management of risks associated with money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction, including the proper management of internal procedures for stakeholder awareness and due diligence mechanisms, through which, at a minimum, the binding and/or restrictive control lists for Colombia and the countries where TGI and GEB operate are verified.

Likewise, Employees must be alert to warning signs and must report through the Ethics Channel any actual or probable event associated with money laundering, terrorist financing, and/or the financing of the proliferation of weapons of mass destruction. Similarly, they must report through the Ethics Channel any unusual or suspicious transactions of which they become aware in the course of their duties. If the transaction is confirmed to be suspicious or unusual, it must be reported by the Compliance Officer to the competent authorities.

### **Some warning signs to look out for in relation to ML/TF/FPADM are:**

- Interest groups or counterparties about which the competent authorities request information.
- Unjustified increase in assets.
- The counterparty appears on binding and/or restrictive lists and/or is linked to ML/TF/FPADM source crimes, fraud, bribery, and/or corruption.
- Cash payments and/or transactions.
- Relationships with sanctioned countries and/or counterparties.
- Refusal to provide the requested information, among others.

In accordance with the above, Employees must know, understand, and fully comply with the Manual for the Prevention of Money Laundering, Terrorist Financing, and Proliferation of Weapons of Mass Destruction (AML/CFT/PWMD) of TGI, for the Prevention of Money Laundering, Terrorist Financing, and Proliferation of Weapons of Mass Destruction (AML/CFT/PWMD) of TGI and/or GEB, as well as the procedures, guides, and guidelines that have been established in this area.

<https://www.tgi.com.co/nosotros/programa-de-etica-y-cumplimiento>



## g. Contractual procedures

TGI and GEB promote integrity and transparency in the markets in which they participate and require all their Administrators and Collaborators to sign a commitment to integrity and comply with applicable laws, rules, and regulations in contractual procedures.

TGI and GEB only develop and execute contracts awarded through transparent processes carried out within the framework of the law and in compliance with the current Contracting Manual. Information on competing companies in the selection and award processes must be obtained and used exclusively by legitimate means and for legitimate purposes, authorized by law and compatible with the loyalty and respect required by the good business practices of TGI and GEB.

All of the above must be guaranteed through the application of the Procurement Policy, which is published at the following link:

<https://www.tgi.com.co/nosotros/gobierno-corporativo/politicas-corporativas>

## h. Internal accounting

TGI and GEB manage their accounting in a reliable and reasonable manner, through an internal control system that ensures the development of detailed and accurate processes and procedures for recording and reporting transactions and assets. Likewise, TGI and GEB safeguard accounting records, with clear guidelines on information security and access. It is therefore essential that access to company information and assets be limited to authorized persons.

All Employees must ensure the effectiveness of the controls under their responsibility and, for this purpose, follow the internal procedures established by TGI and GEB in order to record their proper management. Any accounting or financial information that is or must be reported, internally or externally, must meet the criteria of accuracy, precision, timeliness, and completeness.

As employees and managers, we have a responsibility to manage risks and controls in order to achieve the organization's strategic objectives; failure to self-monitor, self-manage, and self-regulate our processes creates weaknesses in the proper functioning of the Internal Control System.



## i.

# Information management

All information generated during the course of TGI and GEB activities is considered a valuable asset, and therefore its protection is of vital importance.

TGI and GEB understand that access to information must comply with the principles of transparency, good faith, non-discrimination, speed, efficiency, quality, and proactive disclosure. Therefore, Employees must take all appropriate measures to safeguard confidentiality, ensure access, understanding, and proper handling of the information they become aware of during the performance of their duties and responsibilities.

Employees must refrain from using TGI and GEB information, including information that may be privileged and/or confidential, for purposes other than those expressly permitted by TGI and GEB. Likewise, they must maintain strict confidentiality with regard to negotiation processes, contractual processes, commercial relationships, the submission of bids, professional secrets, and stock market operations, among others.

The misuse of privileged and/or confidential information is subject to criminal penalties.

It is important to note that all information contained on servers, networks, devices, equipment, operating systems, corporate emails, corporate cell phones, or any other component of TGI and GEB's Information Technology (IT) or Operational Technology (OT) (software and/or hardware) is the property of TGI and the Group, and is therefore subject to control, review, copying, and monitoring by the control areas, namely the Compliance Department and Internal Audit. The Corporate Compliance Department is the only area trained and specialized to carry out forensic monitoring and control of technological assets.

Employees must refrain from accessing and/or misusing the various technological accesses to restricted computer systems or sites, as well as from the inappropriate use of assigned system profiles and the violation of software licenses, emphasizing that usernames and passwords are personal and non-transferable.

Similarly, employees must refrain from producing, reproducing, storing, distributing, or marketing copies of works, phonograms, videograms, books, or software protected by copyright or related rights without the prior and express authorization of the respective owners, in accordance with applicable regulations. Likewise, they must refrain from using, reproducing, or exploiting a computer program or software license without the prior and express consent of the owner.



## Personal data protection

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TGI and GEB are committed to the proper processing of the personal data of the owners of the information, in full compliance with current regulations on the protection of personal data. Given the above, TGI has a Personal Data Protection Program that guarantees the appropriate use and protection of personal data that is processed by it in its capacity as the Data Controller.

As a fundamental pillar of TGI's Personal Data Protection Program, it has a Personal Data Processing Policy through which it makes available to data subjects the procedures and channels established for the exercise of their rights of Access, Rectification, Cancellation, or Opposition (ARCO); as well as the area responsible for processing their queries and/or complaints, the purposes and forms of processing, the validity of the databases, the information of the Data Controller, among other aspects of vital importance in the field of Personal Data Protection.

In case of doubts about aspects related to the Protection of Personal Data that are processed by TGI, the owners of the information may contact the Personal Data Protection Officer, who is part of the Compliance Department, via email at [datospersonales@tgi.com.co](mailto:datospersonales@tgi.com.co)

Employees must be familiar with, understand, and fully comply with the guidelines set forth in TGI's Personal Data Protection Program, especially those enshrined in the Personal Data Processing Policy, which is available at:

<https://www.tgi.com.co/datos-personales>



## Anti-competitive practices

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TGI and GEB promote the interests of the market in which they operate, and are committed to promoting and adopting conduct and behavior that ensures the development of operations and relationships with all their stakeholders in a responsible, legal, ethical, and transparent manner, as well as those of their consumers. Therefore, we reject any practice that limits or undermines free competition or affects the well-being of consumers, promoting healthy and fair competition in the market.

## VIII. Sustainability

TGI and GEB have a Sustainability Policy that defines the framework for ensuring the sustainability of TGI and GEB projects, investments, and operations, creating conditions for well-being and prosperity in the territories.

TGI and GEB strive for sustainable management of their businesses and activities, aimed at creating social, economic, and environmental value, laying the foundations for high business performance and corporate decision-making.

TGI and GEB recognize the importance of protecting natural resources and the environment, climate change, and the implications and consequences of non-compliance with current regulations on the matter, including Law 2111 of 2021, which classified crimes against natural resources and the environment. Therefore, it is essential for the company to act in accordance with the law out of conviction and commitment.

TGI and GEB are against ecocide, a term recognized by the international community that encompasses "any unlawful or arbitrary act committed with the knowledge that there is a high probability that it will cause serious damage that is extensive or long-lasting to the environment."

The Sustainability Strategy of TGI and GEB seeks to carry out business activities based on relationships with stakeholders founded on transparency and trust, always within the framework of legality.

The following are TGI and GEB's main commitments to sustainability, which must be known and complied with by all employees:

- **To have a sustainable value chain.**
- **Improve the quality of life in the communities where we operate. Be an**
- **excellent place to work.**
- **Care for and respect the environment.**
- **Provide world-class service.**

In addition, in accordance with our commitment to international standards such as the United Nations Guiding Principles on Business and Human Rights, the fundamental conventions of the International Labor Organization, and the ten principles of the United Nations Global Compact, TGI and GEB promote compliance with the following guidelines in the course of their business activities:

a.

## Respect for human rights

TGI complies with applicable laws and regulations in each jurisdiction in which it operates, as well as with national and international standards regarding respect for and promotion of human rights. To this end, Human Rights Due Diligence mechanisms have been defined in order to ensure and mitigate the impacts of its operations.

Therefore, all TGI and Grupo Energía Bogotá employees must act with social responsibility and respect for human rights in all their interactions with stakeholders, ensuring a work environment in which dignity, respect, and integrity prevail, as well as fair treatment with adequate working conditions for all employees and respect for their privacy, rejecting any situation of child, involuntary, or forced labor.

Thus, any type of discrimination based on sex, gender, race, religion, nationality, political affiliation, among others, is prohibited, rejected, and punished. Similarly, any situation of harassment (workplace and/or sexual), threats, intimidation, and verbal, sexual, physical, and/or psychological abuse is prohibited, rejected, and punished. Likewise, any type of retaliation for reporting any of these types of harassment is prohibited and rejected.

## b. Labor standards

TGI and GEB are committed to complying with the laws and regulations applicable in each jurisdiction in which they operate, in terms of labor, occupational health, and industrial safety, guaranteeing fair and equitable remuneration and ensuring a safe working environment.

Likewise, it allows freedom of assembly and association for employees, as well as the right to collective bargaining, and takes proactive measures to prevent health and safety risks in the workplace.

When signing and managing employment contracts that formalize hierarchical relationships, the company is committed to ensuring that authority is exercised fairly and correctly, avoiding any type of abuse and promoting a healthy work environment.

Similarly, TGI promotes and encourages equity, diversity, and inclusion in all its activities and interactions.

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## c. Protection and care of the environment

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One of the pillars of TGI and/or GEB's sustainability strategy is the protection and care of the environment, which is why the following guidelines are mandatory for all TGI and Grupo Energía Bogotá employees:

Compliance with applicable laws and regulations, both domestic and foreign, regarding environmental protection and care.

Comply with the environmental policy.

Protect all forms of life, reject animal abuse and illegal wildlife trafficking.

Reduce greenhouse gas emissions in all travel by promoting sustainable mobility alternatives.

Adopt responsible practices for the rational use of natural resources in operational and administrative facilities and in teleworking.

Measure, monitor, and manage environmental performance in all activities related to its functions.

Adopt proactive measures for pollution prevention and waste reduction.

Learn about the importance of caring for the environment and natural resources in the development of business activities.

## IX. Prevention and Rejection of Sexual Harassment

TGI and GEB reject all forms of sexual harassment. Harassment is understood to be any inappropriate or unwanted behavior that could reasonably be considered offensive or humiliating to another person, or perceived as such, in addition to what is set out in the definitions section.

Sexual harassment can occur in any type of conduct, whether verbal, nonverbal, or physical, including written and electronic communications, and can occur between persons of the same or different sexes, as well as between persons of any hierarchical level. The following is a non-exhaustive list of examples of sexual harassment:

Using insulting or humiliating terms with sexual or gender connotations.

Making comments of a sexual nature about appearance, attire, or body parts.

Commenting on a person's sexuality.

Asking someone out on a date or for sex.

Touching another person in an unwanted manner, including pinching, slapping, groping, or intentional rubbing.

Making inappropriate sexual gestures, such as lewd movements.

Sending communications of a sexual nature in any format.

Sharing or displaying sexually inappropriate images or videos in any format.

Committing or attempting to commit an act of sexual assault, including rape.

## X.

# Ethics Channel and Whistleblower Protection

TGI and/or GEB Employees are required to report any violation of this Code of Ethics and Conduct through the Ethics Channel, as well as any illegal or unethical act, misconduct, human rights violation, malpractice, and/or breach of TGI and GEB internal policies and standards.

Employees must provide as much information and evidence as possible to facilitate the internal validation and verification process. The submission of reports or the provision of deliberately false, misleading, or unfounded information will not be subject to follow-up or review by TGI and GEB and may result in disciplinary sanctions in accordance with the applicable legislation in each country and the respective Internal Work Regulations of each GEB company.

The Ethics Channel is confidential, secure, and reliable. It is administered by an independent third-party expert, and the only area of the company that has access to it is the Corporate Compliance Department or its equivalent.

Reports may be made anonymously; otherwise, TGI and GEB guarantee the protection of the identity and confidentiality of the information contained in the report or inquiry to the greatest extent possible. Furthermore, any type of retaliation resulting from a report or inquiry made through the Ethics Channel is prohibited. In addition, any type of retaliation resulting from a report or inquiry made through the Channel is prohibited.

TGI and GEB have established mechanisms to protect employees, contractors, suppliers, or any other stakeholders who, in good faith, report incidents that contravene ethics, legality, transparency, and, in general, our corporate value of INTEGRITY, as well as those who raise queries through dilemmas in the channels provided by the Company for this purpose. To this end, TGI and GEB have documents such as the Whistleblower Protection Guide, which implements various measures to protect whistleblowers acting in good faith, such as employment, legal, and psychological protection, among others, promoting the confidentiality and anonymity of reports.

When a report or inquiry is made through the Ethics Channel, the case is assigned a file number. The Employee making the report or inquiry must establish a password to follow up on or, if necessary, expand on their report or inquiry. The Compliance Department reports the results of preliminary verifications or investigations, or the response to the respective inquiry, through the same channel.

# XI. Penalties for non-compliance

Failure to comply with the provisions contained in this Code of Ethics and Conduct may result in disciplinary sanctions in accordance with the applicable legislation in each country and TGI's Internal Work Regulations.

The foregoing is without prejudice to any legal, contractual, civil, administrative, and/or criminal penalties that may apply depending on the respective violation.

# XII. Definitions

**Shareholders:** Persons who own shares and hold the title representing them, who are also duly registered in the shareholder register of the respective issuing company (Source: Financial Superintendency).

**Sexual harassment:** "Anyone who, for their own benefit or that of a third party, and taking advantage of their superiority or relationships of authority or power, age, sex, job position, social, family, or economic status, harasses, persecutes, bullies, or physically or verbally assaults another person for non-consensual sexual purposes" (Article 210-A of the Colombian Penal Code).

**Administrators:** Refers to the legal representative, the liquidator, the factor, the members of boards or executive councils, and those who, in accordance with the statutes, exercise or hold these functions within TGI.

**Senior Management:** Refers collectively to the Administrators, General Manager, Directors, and Managers of TGI departments.

**Ethics Channel:** Mechanism that allows (i) reporting any violation of this Code of Ethics and Conduct, as well as any illegal or unethical act, misconduct, malpractice, or violations of the GEB ethical framework that occur in the course of the activities of GEB or its Collaborators, (ii) report any breach of GEB's internal policies and rules, and (iii) a means by which inquiries can be made and clarifications requested on ethical dilemmas.

**Collaborators:** Individuals linked to TGI through an employment or apprenticeship contract, who provide their services under subordination and in exchange for remuneration. This includes Administrators.

**Stakeholders/Counterparties:** Individuals or legal entities with whom TGI has or intends to have an employment, legal, commercial, and/or business relationship in the course of its corporate purpose. This includes, but is not limited to: (i) Shareholders; (ii) Employees; (iii) Suppliers; (iv) Contractors; (v) Customers; (vi) Partners.

**Contractors:** Individuals or legal entities with whom TGI enters into a contract or service order for the provision of services to TGI.

**Controls:** Activities through which management, the Board of Directors, or other personnel supervise the proper execution of defined plans, mitigating risks that may impede them.

**Corruption:** Corruption consists of the [...] abuse of positions of power or trust for personal gain to the detriment of the collective interest, carried out by offering or soliciting, giving or receiving goods or money in kind, in services or benefits, in exchange for actions, decisions, or omissions [...] (Transparency for Colombia).

**Due Diligence:** Due diligence consists of taking the necessary steps to adequately understand the counterparties or stakeholders with whom TGI has business relationships, strengthening knowledge of those who, due to their activity or status, are susceptible to money laundering, terrorist financing, or the financing of the proliferation of weapons of mass destruction, corruption, bribery, fraud, and in general, complying with each and every one of the obligations established in the Law, the Code of Ethics and Conduct, and the provisions issued by TGI. (Source: Compliance Department).

**Terrorist financing:** Refers to the set of activities aimed at channeling illicit resources, directly or indirectly, to provide, collect, deliver, receive, administer, contribute, custody, or store funds, goods, or resources. Or to perform any other act that promotes, organizes, supports, maintains, finances, or economically sustains organized crime groups, armed groups outside the law or their members, domestic or foreign terrorist groups, domestic or foreign terrorists, or terrorist activities.

**Financing the proliferation of Weapons of Mass Destruction:** Any act that provides funds or uses financial services, in whole or in part, for the manufacture, acquisition, possession, development, export, transfer of material, fractionation, transport, transfer, storage, or use of nuclear, chemical, or biological weapons, their means of delivery, and other related materials.

**Public official:** Any person who holds a legislative, administrative, or judicial position, whether by appointment, election, or succession, or any candidate for public office. (ISO37001)

**FCPA:** U.S. Foreign Corrupt Practices Act (FCPA)

**Fraud:** Any intentional act committed to obtain an illicit gain.

# XII. Definitions

**GEB:** Refers to Grupo Energía Bogotá S.A. E.S.P., its subsidiaries and affiliates.

**Significant groups of citizens:** Significant groups of citizens are not permanent organizations, but rather simply come together to nominate lists and candidates in a given election. They retain the right to nominate lists of candidates to replace elected mayors and governors in cases where the law allows it. They differ from social movements in that significant groups of citizens can only be made up of natural persons. (source: National Electoral Council)

**Money laundering:** Refers to a set of activities aimed at concealing the illicit origin or giving the appearance of legality to resources obtained as a result of illegal activities or activities outside the law.

**Unusual transactions:** Transactions whose amount or characteristics are not related to the ordinary or normal economic activity of the Business Group, which, due to their number, amount, or characteristics, do not fall within the normal guidelines or ordinary business practices in a sector, industry, or with a type of Counterparty or interest group, for which reason these types of transactions must be reported in a timely manner. (Source: UIAF)

**Facilitation Payments:** A term given to an illegal or unofficial payment made in exchange for services that the payer is legally entitled to receive without making such a payment. It is usually a relatively small payment made to a public official or a person with a certification function in order to ensure or expedite the course of a necessary procedure or action, such as the issuance of a visa, work permit, customs clearance, or telephone installation. It should be noted that these payments are expressly prohibited. (ISO37001)

Payments to public officials to expedite the performance of non-discretionary duties, which are intended to influence the actions of public officials, but not their outcome (e.g., payments made to expedite the obtaining of a permit or license).

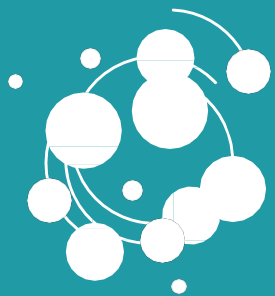
**PEP:** Politically exposed persons, individuals who perform public functions in any system of nomenclature and classification of jobs in the national and/or territorial public administration who, due to their position, issue institutional rules, regulations, or policies; administer justice or have sanctioning powers; have a general management role and/or directly handle or administer public assets, money, or securities. This definition also includes senior executives of state entities, high-ranking officials in political parties, the judicial and legislative branches, heads of state, and others who have held this status for two (2) years or more since leaving, resigning, or being dismissed from office and/or those established in the applicable regulations. Persons who have a marital, de facto, or legal relationship with publicly exposed persons, as well as their relatives up to the second degree of consanguinity, second degree of affinity, and first degree of civil relationship, are also classified as PEPs.

**Suppliers:** Individuals or legal entities with whom TGI has or intends to have a legal, commercial, and/or business relationship for the provision of goods, services, and/or products to TGI.

**Internal Control System:** Process carried out by the Board of Directors, Senior Management, and other personnel of the organization to provide reasonable assurance regarding the achievement of business objectives.

**Bribery:** The offer, promise, delivery, acceptance, or request of an undue advantage of any value (which may be financial or non-financial in nature), directly or indirectly, and regardless of location, in violation of applicable law, as an incentive or reward for a person to act or refrain from acting in relation to the performance of that person's duties.

**Transnational bribery:** Conduct constituting giving, offering, or promising to a foreign public official, 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. (Source: Article 30 of Law 1778)



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