

**INTEGRATED BUSINESS TRANSPARENCY AND
ETHICS PROGRAM (PTEE-I)**

ENEL FOUNDATION COLOMBIA

August 2023

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1. Objective of the Comprehensive Transparency and Business Ethics Program (PTEE-I)

The purpose of this document is to present the Comprehensive Transparency and Business Ethics Policy and Program of the **Fundación Enel Colombia** (hereinafter **Fundación Enel Colombia** or the Foundation), which has been established and adopted by the Board of Directors, in accordance with the provisions of Law 2195 of 2022, “By means of which measures regarding transparency, prevention and the fight against corruption are adopted and other provisions are issued,” and Circular 058 of 2022 issued by the District Legal Secretariat of the Mayor’s Office of Bogotá, through which instructions are provided for the preparation and submission of the Transparency and Business Ethics Program for Non-Profit Entities domiciled in the District of Bogotá, D.C.

This document contains the principles, guidelines, roles, and procedures established for the management of Corruption and Transnational Bribery risk (hereinafter “C/TB”) and establishes the duties and rules of conduct for the Foundation’s directors and employees in the development of its corporate purpose, which consists of strengthening the Corporate Social Responsibility of **ENEL COLOMBIA S.A. E.S.P.** (hereinafter **Enel Colombia**) toward the community, for which purpose it carries out activities aimed at promoting and structuring self-sustainable projects and implements cultural, educational, and social programs for community social development.

The Foundation’s scope of action extends throughout the entire Colombian territory, with emphasis on the areas influenced by the operations of **ENEL COLOMBIA**, It is domiciled in the Capital District of Bogotá and is subject to the inspection, supervision, and control of the District Mayor’s Office of Bogotá, and, in accordance with the guidelines established in the aforementioned Circular 058, it implements a **Comprehensive Transparency and Business Ethics Program (PTEE-I)** pursuant to section 4 of the text of the regulation.

2. Regulatory References

- Political Constitution of the Republic of Colombia of 1991.
- **Law 599 of 2000** “By which the Criminal Code is issued”.
- **Law 1474 of 2011** “By which regulations aimed at strengthening the mechanisms for the prevention, investigation, and sanction of acts of corruption and the effectiveness of public management control are issued.”
- **Law 1778 of 2016** “By which regulations are issued regarding the liability of legal entities for acts of transnational corruption and other provisions on anti-corruption matters are issued”.
- **Law 2195 of 2022** “By means of which measures regarding transparency, prevention, and the fight against corruption are adopted and other provisions are issued”.
- **Circular 058 of 2022** of the District Legal Secretariat of the Mayor’s Office of Bogotá “Instructions for the preparation and submission of the Transparency and Business Ethics Program”.
- **Circular 013 of 2023** of the District Legal Secretariat of the Mayor’s Office of Bogotá “Partially modify Circular 058 of November 18, 2022, which provides ‘Instructions for the preparation and submission of the transparency and business ethics program’.”

3. Definitions:

Compliance Audit: It is a systematic, critical, and periodic review regarding the proper implementation and compliance with the PTEE.

C/TB: Acronym referring to corruption and/or transnational bribery risks.

Corruption: It is the human action that transgresses legal norms and ethical principles. It shall also be understood as all conduct aimed at enabling an entity to benefit, or seek a benefit or interest, or be used as a means in the commission of crimes against public administration or public assets or in the commission of National or Transnational Bribery conduct.

Private Corruption: It is the act of promising, giving, or offering, directly or indirectly, to a person (Public Official, including Foreign Public Officials, supplier, client, business partner, among others) a gift or any unjustified benefit to obtain a benefit in return for oneself or for a third party.

Due Diligence: Review and constant evaluation process carried out by the NPO according to the corruption or transnational bribery risks to which it is exposed. In this document, this concept is not related to the due diligence procedures used in SARLAFT and other risk management systems, whose implementation is governed by different regulations.

Stakeholders: Refers to all those employees, directors, consultants, suppliers, contractors, and/or any other natural or legal person who has ties with the Foundation.

Risk Matrix: It is the tool that allows the Foundation to identify corruption and transnational bribery risks, among others, and define their probabilities, impacts, and relevance.

Politically Exposed Persons (PEPs): Corresponds to the definition established in article 2.1.4.2.3. Decree 1081 of 2015, modified by article 2 of Decree 830 of July 26, 2021.

Compliance Policies: These are the general policies adopted by the Foundation to carry out its operations in an ethical, transparent, and honest manner in order to identify, detect, manage, prevent, and mitigate C/TB Risks.

Transparency and Business Ethics Program - PTEE: It is the document comprising the specific procedures for the operation of the Compliance Policy. It defines the roles and responsibilities for its implementation, as well as the tools for identification, prevention, and management of Corruption, Fraud, Bribery, and Transnational Bribery Risks, among others, that may affect the Foundation.

Person Responsible for the Implementation and Compliance of the PTEE: This is the person in charge of the implementation and compliance of the Foundation's Transparency and Business Ethics Program under the terms of article 7 of Circular 058 of 2022 of the District Legal Secretariat of the Mayor's Office of Bogotá. The person designated for the implementation and compliance of this Program does not have the status of Compliance Officer, under the terms of External Circular 10000012 of 2021 of the Superintendence of Companies.

Corruption Risks: It is the possibility that, by action or omission, the purposes of the Foundation may be diverted and/or the Foundation may be used as an instrument for the commission of crimes or acts against current legal regulations. This concept includes the definition of private corruption under the terms of the Criminal Code.

Transnational Bribery Risks or TB Risk: It is the possibility that a legal entity, directly or indirectly, gives, offers, or promises a foreign public official sums of money, objects of pecuniary value, or any benefit or utility in exchange for said public official carrying out, omitting, or delaying any act related to their duties and in relation to an international business or transaction under the terms established in legal regulations, and in particular in Law 1778 of 2016 "By which regulations are issued regarding the liability of legal entities for acts of transnational corruption and other provisions on anti-corruption matters are issued".

Bribery: It is the act of giving, offering, promising, requesting, or receiving any gift or thing of value in exchange for a benefit or any other consideration, or in exchange for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or request is for oneself or for a third party, or on behalf of that person or on behalf of a third party. Bribery shall be understood as bribery conducted in all its forms, in accordance with the provisions of the Criminal Code and the applicable regulations on the matter.

Transnational Bribery or TB: It is the conduct established in article 30 of Law 1778 of 2016 "By which regulations are issued regarding the liability of legal entities for acts of transnational corruption and other provisions on anti-corruption matters are issued", or in the regulation that replaces, modifies, or supplements it, and is defined as: "whoever gives, promises, or offers to a foreign public official, for the benefit of said official or a third party, directly or indirectly, sums of money, any object of pecuniary value, or other benefit or utility in

exchange for said official carrying out, omitting, or delaying any act related to the exercise of their functions and in relation to an international business or transaction, shall incur imprisonment from nine (9) to fifteen (15) years, disqualification from the exercise of public rights and functions for the same term, and a fine from six hundred fifty (650) to fifty thousand (50,000) current monthly legal minimum wages.”

4. Compliance Policy of the Transparency and Business Ethics Program:

Fundación Enel Colombia is committed to carrying out its corporate purpose in accordance with the highest standards of ethics and integrity and prohibits all forms of Corruption and Transnational Bribery in the execution of its operations.

This Policy prohibits corruption in all its forms, and bribery of national or foreign public officials, including any type of offer, promise, authorization, or provision of anything of value to any stakeholder, supplier, or third party that may induce or reward the performance of an improper activity.

Additionally:

- Fundación Enel Colombia, in its commitment to compliance with the PTEE, has appointed a Person **Responsible for the implementation and compliance of the PTEE**, who is responsible for auditing and verifying compliance with the guidelines set forth in this Program.
- The Foundation’s employees, collaborators, and directors may not, by themselves or through an intermediary, give, promise, offer, pay, authorize, or offer to a national or foreign public official, for the benefit of said official or a third party, directly or indirectly, sums of money, any object of pecuniary value, or other benefit or utility in exchange for said official carrying out, omitting, or delaying any act related to the exercise of their duties and in relation to any national or international business or transaction on behalf of the Foundation. Facilitation payments are prohibited.
- The Foundation prohibits its directors, employees, and collaborators from financing or delivering any type of donation or contribution, whether in cash or in kind, to any political party or movement.
- The Foundation prohibits accepting gifts, hospitality, or courtesies that may generate commitment, influence decisions, and, in general, receiving any gift or hospitality motivated by a desire to exert illicit influence or by the expectation of reciprocity. Gifts and hospitality may be received or given by third parties or by Foundation personnel provided that they occur within the context of commercial courtesy/promotional acts, do not compromise the integrity of any of the parties, are not interpreted by an impartial observer as a way of creating an obligation of gratitude/acquisition of advantages improperly, and always comply with the guidelines of the Gifts and Hospitality Policy.
- The Foundation shall ensure due diligence and analysis of its counterparties in the development of its activities to manage and prevent relationships with risky counterparties.
- The Foundation has an Organizational Procedure for the management of donations.
- The Foundation has a Whistleblowing Channel and reporting mechanisms intended to receive reports and information related to possible conduct violating the ethical guidelines of the Foundation, this Program, and acts associated with the commission of events related to C/TB.
- The Foundation has a C/TB risk matrix that forms part of this Program for the management, prevention, and detection of risks associated with C/TB.
- The Foundation periodically trains its employees, collaborators, and directors to guarantee compliance with and operability of the PTEE and its risk matrix.

Who does this policy apply to?

The Compliance Policy applies to all members of management, employees, and collaborators of Fundación Enel Colombia, as well as to stakeholders.

What is the purpose and objective of the Policy?

This Policy and the PTEE are intended to establish the ethical principles and guidelines adopted by the Foundation in the development of all its activities and operations. Likewise, the purpose of the Policy is to establish the roles and responsibilities of management, employees, collaborators, and stakeholders, pursuant to the anti-corruption and anti-bribery laws in force within the applicable regulatory framework and the internal policies adopted.

4.1 Other compliance policies:

Fundación Enel Colombia has the following internal compliance policies and guidelines established to guarantee the prevention of corruption and transnational bribery risks.

4.1.2. C/TB Policy:

All employees of the Company must ensure compliance with the current applicable anti-bribery and anti-corruption laws, including the Transnational Bribery Law “Law 1778 of 2016,” the Transparency, Prevention, and Fight Against Corruption Law “Law 2195 of 2022,” the Colombian Anti-Corruption Statute “Law 1474 of 2011,” as well as all those that repeal, modify, or supplement them.

4.1.3. Guideline for the identification and assessment of risks related to C/TB:

The PTEE makes it possible to identify the C/TB risks inherent in the development of the Foundation’s activities, considering its specific context, the applicable jurisdiction, and its type of operations. The identified risks are assessed considering their probability and impact. Subsequently, controls are established to mitigate the related risks, and such controls are periodically reviewed in accordance with the risk matrix developed together with its respective controls. The Foundation’s C/TB risk matrix may be consulted in Annex 1 of this document.

4.1.4. Prohibition of Bribery:

- **Bribery of public officials:** Fundación Enel Colombia prohibits its directors, employees, and collaborators from giving, promising, offering, or authorizing the payment of anything of value to any public official, whether national or foreign, to obtain benefits, secure any other improper advantage, or improperly influence such official’s actions. In addition, the Foundation’s associates must also avoid the appearance of inappropriate interactions with public officials.
- **Transnational Bribery:** The Foundation prohibits its directors, employees, and collaborators from giving, promising, or offering to a foreign public official, for the benefit of said official or a third party, directly or indirectly, sums of money, any object of pecuniary value, or any other benefit or utility in exchange for said official carrying out, omitting, or delaying any act related to the exercise of their duties and in relation to an international business, operation, or transaction.
- **Bribery:** The Foundation prohibits its directors, employees, and collaborators from offering or providing corrupt payments and other advantages or accepting the same from individuals and entities.

4.1.5. Gifts and Hospitality Policy:

The Gifts and Hospitality Policy establish clear principles of conduct that must be followed by the Foundation's directors, employees, and collaborators in everything related to the offering and acceptance of gifts and hospitality. These shall be accepted if they occur within the context of courtesy acts in a commercial and promotional context, and that they do not compromise the integrity of any of the parties or are interpreted by an impartial observer as a way of creating an obligation of gratitude or acquiring advantages improperly. These principles are established in accordance with the provisions of the Ethical Code, the Zero Tolerance for Corruption Plan, and the Gifts and Hospitality Policy of the Enel Group.

For the acceptance and offering of gifts and hospitality, Fundación Enel Colombia adopts the guidelines of the **"Gifts and Hospitality Policy"** of the Enel Group, which constitutes Annex 1 of this Program.

4.1.6. Donations and Sponsorships Policy:

The Foundation shall make donations and sponsorships in the course of its activities, always in accordance with the principles of integrity, transparency, and ethics and in compliance with the Criminal Code, Law 1778 of 2016, and, in general, all current and applicable anti-corruption laws, as well as the content of the internal compliance regulations, including the contents of this Program.

The Foundation prohibits any type of donation or sponsorship in exchange for favors or improper advantages, or to influence the decision of a public official, governmental authority, or private entity, directly or indirectly. In addition, the Foundation prohibits any type of donation to political parties, as well as to their representatives or candidates, in Colombia or abroad. Likewise, the sponsorship of events related to political financing and/or propaganda is prohibited.

In all cases, donations and sponsorships shall be carried out under the adopted principles of business ethics. Sponsorships shall be carried out with the purpose of promoting the Enel Group in Colombia, and donations shall be made within the framework of the Group's commitment to environmental, social, economic, and innovation sustainability, as a contribution to the construction of a sustainable development system based on the creation of joint value.

In all cases of donations and sponsorships carried out by the Foundation, knowledge of the counterparty shall be guaranteed through the performance of counterparty analyses.

For the execution of donations and the management of sponsorships, Fundación Enel Colombia adopts the guidelines of the **"Organizational Procedure for Donations"** and the **"Organizational Procedure for Sponsorships"** of the Enel Group, documents that constitute **Annexes 4 and 5** respectively of this Program.

4.1.7. Non-retaliation Policy – "Whistleblowing – reporting irregularities"

The Foundation strictly prohibits taking any type of retaliation against people who, in good faith, report situations that may imply non-compliance with this Program, as well as with the policies, protocols, guidelines, procedures, or current applicable regulations by the Foundation and/or its directors, employees, or collaborators.

Some examples of retaliation, in the case of the Foundation's collaborators and employees, may include dismissal, deterioration of working conditions, threats, harassment, or any other action taken against someone who submits a complaint, question, or concern related to the breaches described in the previous paragraph.

The Foundation guarantees the principles of confidentiality, human dignity, and non-retaliation toward whistleblowers, with the objective of safeguarding the persons who submit reports and the identity and integrity of the persons who are reported.

Fundación Enel Colombia adopts the guidelines of the “**Whistleblowing Policy – reporting irregularities**” of the Enel Group, documents that constitute **Annex 6** of this Program.

5. Due diligence mechanisms to verify the origin of donors’ resources, whether occasional or regular donors

For the management of ML/FT risks and to verify the origin of donors’ resources, whether occasional or regular donors. For this purpose, the Foundation shall guarantee the following aspects during the donation reception process:

- **Counterparty analysis and verification in restrictive lists:** For the receipt of donations, Fundación Enel Colombia shall always carry out a Complete Counterparty Analysis of the donor as a tool to manage and prevent any type of ML/FT risk. Counterparty Analyses are based on data and information collected from publicly available repositories or other sources, in accordance with local legislation.

The Counterparty Analysis provides the findings resulting from an exhaustive review of the counterparty, using public and private research sources, and should include:

- Verification of the donor’s beneficial owners to identify the presence of persons who qualify as Politically Exposed Persons.
- Verification in databases to validate the existence of investigations, proceedings, and/or judicial/criminal/civil convictions against the Donor in relation to the crimes provided for in the Criminal Code, especially those related to corruption, money laundering, terrorism financing, bribery, transnational bribery, and crimes against public administration.
- Verification of the Donor in restrictive lists (for example, the United Nations Security Council Sanctions Committee List, the Specially Designated Nationals List (SDN) – OFAC List, the United States Department of Justice – DOJ (FCPA), the Council of the European Union (EU), and His Majesty’s Treasury through the OFSI (Office of Financial Sanctions Implementation), among others) that provide information related to sanctions and restrictions.
- Verification of whether the Donor is in countries with poor tax transparency standards or considered to have strategic deficiencies in the prevention of money laundering.
- Verification of the existence of negative reports in other official public sources (for example, the National Police of Colombia, the Office of the Comptroller General of the Republic, the Office of the Attorney General of the Nation, among others).
- **Regulatory compliance:** All donations exceeding the amount of fifty (50) current monthly minimum wages shall be subject to the donation authorization procedure, in accordance with the provisions of the Civil Code, Decree 1712 of 1989 “By which the authorization of donations before a public notary is permitted,” and all current and applicable regulations on the matter.

The authorization must be granted through a public deed by the respective Notary, and the corresponding public deed, in addition to the requirements inherent thereto and those required by law, must contain reliable proof of the commercial value of the asset, the donor’s status as owner, and that the donor retains what is necessary for their proper subsistence.

- **Authorization flows in the process:** The procedure for the receipt of donations shall always be supported by the personnel in charge of Tax Affairs, Administrative Affairs, and Legal and Corporate Affairs Colombia, to ensure that the donation complies with the tax, accounting, and legal requirements related thereto.
- **Authorization to receive cash donations:** To guarantee traceability in the receipt of donations, the Foundation establishes cash donations as an exception. Cash donations must be authorized by the Board of Directors.

In any event in which the Foundation considers that the donation does not comply with the PTEE or any other current regulation and/or compliance policy, it may reserve the right to reject and/or return the donation.

At this point, we reiterate that Fundación Enel Colombia has adopted the guidelines of the “**Organizational Procedure for Donations**” of the Enel Group, which constitutes **Annex 4** of this Program.

6. Self-control and audit mechanisms

6.1. Self-control mechanisms

The Foundation has an internal control system, which is defined as a set of policies and procedures that make it possible to identify, assess, process, and record economic-financial or non-economic-financial data in a consistent, reliable, and timely manner.

- **Control environment:** It constitutes the basis of this internal control system, providing discipline and structure thereto. Integrity and compliance with strong ethical values develop, comprise, and establish standards of conduct for the organization. The control environment contemplates the controls that are appropriate to mitigate the risk scenarios identified within the context of the Foundation.
- **Control activities:** The objective of the control activities is to prevent the identified risks in the risk matrix from materializing. For this purpose, these controls must be executed and documented by the collaborators and properly supervised by the process owners within their respective operational processes.
- **Risk matrix:** The risk matrix makes it possible to identify the process and crime associated with each risk scenario, the existence of procedures regulating the control activity, the frequency with which control activities must be carried out, and the internal person responsible designated for compliance with the controls according to the process. In these activities, collaborators assume a first-level control role, considering that they daily execute the activities, processes, and situations that may expose the Foundation to risk.

Both collaborators and their process owners are responsible for the proper execution of the controls contained in the risk matrix. Additionally, as a second-level control, the role of the Person Responsible for the implementation and Compliance of the PTEE is established, who ensures and certifies that the controls carried out by the collaborators are performed properly, timely, traceably, and in compliance with the objectives of the PTEE.

- **Supervision and monitoring activities:** These are the activities that must be carried out to guarantee proper compliance with the control activities of the risk matrix. This monitoring is carried out under a third-level control scheme under the responsibility of the Person Responsible for the implementation and Compliance of the PTEE, who is responsible for carrying out testing, updating, and monitoring activities of the matrix components and controls, as well as identifying unethical situations or situations that may materialize into criminal risk for the Foundation.
- **Verification and reliability of accounting records:** The Foundation carries out its operations in full compliance with the accounting and financial regulations governing the guidelines for the recording and preservation of such activities to guarantee the reliability of the financial statements.

6.2. PTEE Compliance Audit:

The Person **Responsible for the implementation and compliance of the Foundation’s PTEE** has been appointed by the Board of Directors in accordance with the provisions of section 7 of Circular 058 of 2022 of the District Secretariat of Bogotá.

Periodically, the Person **Responsible for the implementation and compliance of the Foundation’s**

PTEE shall carry out audit and testing activities of the controls provided for in the Program's risk matrix to verify their effectiveness and continuous improvement.

In general, the following actions shall be carried out:

- Periodic evaluation of the design and effectiveness of the existing control activities. Their scope and frequency shall depend on the relevance of the associated risk and the effectiveness demonstrated by the controls.
- The process owners are the internal people responsible for the risk matrix, in charge of carrying out constant monitoring and supervision of the control activities within the scope of their process or area, as well as notifying changes or events that must be considered in the Foundation's control environment. In addition, they must ensure and certify that the applicable controls within their scope of action are performed properly, timely, traceably, and in compliance with the objectives of the PTEE and the risk matrix.
- Collaborators assume a role of identifying and reporting risks or gaps in the PTEE and the matrix to the process owners, considering that they daily execute the activities, processes, and situations that may expose the Foundation to criminal risk.
- Reporting by the Person Responsible for the implementation and compliance of the PTEE to the Board of Directors regarding the deficiencies that may be found, proposing response actions to solve them, assigning the personnel responsible for them, and establishing mechanisms for their follow-up.

The evaluation of the Model is carried out through a continuous supervision process that makes it possible to obtain information regarding compliance with the existing controls and their documentation. The evaluation provides sufficient confidence in the system and enables its evolution in the face of deficiencies and external or internal changes that may affect the Foundation. The Model is subject to two types of reviews: review of the design of the controls and review of their operability.

Regarding external audit, the control and audit systems — as determined by article 207 of the Commercial Code and the applicable accounting regulations — allow the Foundation's statutory auditors to verify the reliability of the accounting records and ensure that direct or indirect payments related to situations of corruption, bribery, money laundering, and terrorism financing are not concealed through the Foundation.

6.1. Roles and responsibilities

6.1.1. Responsibilities and functions of the Board of Directors

The responsibilities assigned to the Foundation's Board of Directors regarding the PTEE are:

- Define and approve the Compliance Policies.
- Appoint the Person **Responsible for the implementation and compliance of the PTEE**.
- Approve the document containing the PTEE.
- Assume a commitment aimed at preventing C/TB Risks, in such a way that the Foundation may carry out its activities ethically, transparently, and honestly.
- Order the pertinent actions when any type of non-compliance with the provisions of the PTEE is evidenced.

6.1.2. Responsibilities and functions of the Legal Representative and alternates

The responsibilities assigned to the Foundation's Legal Representative regarding the PTEE are:

- Present, jointly with the Person **Responsible for the implementation and compliance of the PTEE**, the proposal of the PTEE for approval by the Board of Directors, as well as any modification or update to the program.
- Assume a commitment aimed at preventing C/TB Risks, in such a way that the Foundation may carry out its activities ethically, transparently, and honestly.
- Sign and submit the PTEE to the District Secretariat of Bogotá, within the deadlines established by Circular 058 of 2022 and its amendments, together with the copy of the respective approval minutes from the registered minutes book of the Board of Directors.
- Guarantee the filing and preservation of information related to transnational bribery risks.
- Coordinate compliance with the PTEE and the Compliance Policies adopted by Fundación Enel Colombia.

6.1.3. Responsibilities and functions of the Person Responsible for the Implementation and Compliance of the PTEE

The Person Responsible for the implementation and compliance of the PTEE oversees:

- Presenting, jointly with the Legal Representative, the proposal of the PTEE for approval by the Board of Directors, as well as any modification or update to the program.
- Guaranteeing the proper implementation and due compliance with the PTEE, carrying out the PTEE compliance audit as the process of periodic review of the progress in its implementation and execution.
- Managing and resolving complaints submitted through the reporting channels established in this Program.
- Evaluating compliance with the PTEE.
- Ensuring the adoption of all disciplinary measures determined to sanction cases of non-compliance with the PTEE.
- Informing the Board of Directors, at least annually, about all relevant activities, reports, and evaluations carried out in relation to the PTEE, as well as any infringement of which there is evidence and its respective handling.
- Proposing the update of the Program every four (4) years.
- Implementing the PTEE risk matrix and modifying and/or updating it as required by the Foundation's context or the applicable regulatory environment.
- Leading the investigations reported through the established reporting channels.
- Guaranteeing disclosure and training regarding the PTEE to directors, employees, collaborators, and stakeholders of the Foundation.

6.1.4. Responsibilities and functions of employees and collaborators:

The Foundation's employees and collaborators, as process owners, are responsible for the proper adoption, implementation, and execution of the PTEE. They oversee:

- Guaranteeing compliance with and observance of the PTEE, as well as all internal policies and procedures regarding compliance and risk prevention in the development of their activities.
- Attending and participating in disclosure, training, updating, and/or instruction activities to which they are summoned in relation to the PTEE and the internal compliance policies and procedures.
- Carrying out constant monitoring and supervision of the control activities within the scope of their process or area in accordance with the risk matrix, ensuring and certifying that the applicable controls within their scope of action are performed properly, timely, traceably, and comply with the defined objectives.
- Notifying the Person **Responsible for the implementation and compliance of the PTEE** of changes or events that should be considered in the Foundation's control environment.
- Identifying and communicating new risk scenarios to the Person **Responsible for the implementation and compliance of the PTEE**.
- Reporting and informing of any type of operation, act, or possible violation of the PTEE, the internal policies and procedures, and the current criminal regulations.
- Recording accounting information in accordance with the internal procedures established for such purpose, subject to current accounting regulations.

6.1.5. Duties of people exposed to C/TB risk:

In addition to the responsibilities individualized in the previous sections, people within the Foundation exposed to C/TB risk must:

- Know and apply in the development of their activities all the self-control and due diligence mechanisms adopted by the Foundation and provided for in this Program for the prevention of C/TB risks.
- Present to the Person **Responsible for the implementation and compliance of the PTEE** the alerts, inconsistencies, or findings that may become a C/TB risk. Unusual operations are those irregular or strange operations whose amount or characteristics are not related to the activity of the Foundation and/or its counterparties, whether due to their number, amounts transacted, or particularities. Suspicious operations, in addition to being unusual, are characterized because the operation cannot reasonably be justified. The Responsible Person shall determine the applicable control measures.

6.2. Disciplinary investigation procedure:

The Foundation shall guarantee compliance with the obligations, duties, and prohibitions incumbent upon personnel, applying the disciplinary and sanctioning procedures established in accordance with legal regulations, the employment contract and labor regulations, the different internal policies and procedures, and particularly this PTEE.

The following are some illustrative elements to make effective guarantees of the fundamental right to due process:

- Formal communication of the opening of the disciplinary process to the employee/collaborator charged with conduct subject to possible sanction and

summons of the employee/collaborator to a defense hearing.

- The written formulation of the charges and the indication of the possible disciplinary offenses.
- The transfer of evidence supporting the charges brought.
- The imposition of a sanction shall be duly grounded on the violation, by action or omission, of the obligations or prohibitions previously established in the internal regulations, and particularly this PTEE. The sanction shall be proportional to the offense charged.

Failure to comply with the obligations or violation of the prohibitions indicated in the employment contract or in the Employer's internal policies shall give rise to the application of the following measures and sanctions:

- Warning.
- Disciplinary sanction, which may include suspension of the employment contract without remuneration for the period determined.

In any case, the foregoing guidelines shall respect the provisions established in the employment contract and internal labor regulations.

6.3. Reporting channel:

The Foundation has established a reporting channel that constitutes a mechanism for submitting any complaint related to an irregularity or non-compliance with the compliance policy, the PTEE, internal policies, irregular conduct, or any conduct that may constitute the possible commission of a crime or unlawful act, including those that may correspond to any form of bribery or corruption.

The reporting channel, a platform managed by an external specialized provider independent from the Foundation, is available through the intranet for internal staff or on the internet for access by all stakeholders.

The Ethics Channel is accessible at:

<https://secure.ethicspoint.eu/domain/media/es/gui/102504/index.html>

Additionally, complaints may also be reported by email, telephone, or in person to the Person Responsible for the implementation and compliance of the PTEE, who shall register them for follow-up and control.

Complaints may be submitted to:

93 Street No. 13-45 Floor 6, in the city of Bogotá, or to the email address: auditoria.colombia@enel.com

Workers and collaborators of the Foundation who identify a possible breach of the provisions of the policy, the PTEE, internal policies, and current regulations, must act following the procedures developed for such purposes. Under no circumstances shall they act individually to attempt to resolve the possible incident; instead, they must report it to the Person Responsible for the implementation and compliance of the PTEE.

The procedure for handling complaints and coordinating the pertinent investigation shall be led by the Person Responsible for the implementation and compliance of the PTEE and shall guarantee the following standards:

- Confidentiality.

- Human dignity.
- Non-retaliation and/or reprisals against whistleblowers with the objective of safeguarding the person who submitted the complaint.
- Integrity of the persons reported.

Each complaint must be analyzed and investigated with the objective of determining whether or not it is related to activities outside the standards of conduct established in the internal guidelines and/or possible conduct associated with crimes under the applicable regulations, in order to validate the existence of elements demonstrating the reported events.

If the reported facts are reasonably confirmed, the respective disciplinary sanctions and/or applicable actions shall be imposed. The investigated and/or confirmed events shall be communicated at least annually to the Foundation's Board of Directors by the Person **Responsible for the implementation and compliance of the PTEE**.

Below is some reporting channels established in Colombia for reporting conduct associated particularly with crimes of transnational bribery and corruption:

For reporting complaints of Transnational Bribery, the Superintendencia de Sociedades has established the following channel:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx

Likewise, the Transparency Secretariat of the Presidency of the Republic has established the following reporting channel to report acts of corruption:

<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

The internal reporting channels and those before the authorities shall be disclosed to directors, collaborators, and other stakeholders through email, under the terms established in section 7 of this Program.

6.4 Filing and preservation procedure for transnational bribery risks:

Although international transactions are atypical for Fundación Enel Colombia, the following procedure is established to ensure the filing and preservation of documentation related thereto, to prevent any type of transnational bribery risk that may be associated with the Foundation's operations.

The procedure for filing and preserving documents related to international transactions, and in general those that may be related to transnational bribery risks in which the Foundation is involved or beneficiary, shall be specifically archived in digital format.

For this purpose, the filing, for at least four years of the following documents specifically related to international transactions, shall be guaranteed:

- Proof of authorization by the Person **Responsible for the Implementation and Compliance of the PTEE** for carrying out an international transaction and/or activity involving the Foundation, whether in international or local currency.
- Supporting documents of due diligence activities and/or counterparty analyses carried out for the execution of the transaction.

The filing and preservation of documentation related to transnational bribery risks shall be the responsibility of the Legal Representative or the collaborator or person designated by the Legal Representative for such purpose. In any case, they shall always guarantee confidentiality and security of the information.

7. Mechanisms for disclosure and monitoring of the Transparency and Business Ethics Program

The disclosure of the PTEE shall be carried out:

- To the Foundation's Board of Directors at least once a year.
- Upon the entry of employees and/or collaborators into the Foundation.
- All employees and collaborators shall be trained in the PTEE Program and the Compliance Policies to ensure their proper compliance, at least once a year.
- To collaborators who, due to their role, are more exposed to C/TB risk, at least once a year.
- A los colaboradores que por su rol están más expuestos al riesgo C/ST, como mínimo una vez al año.

The disclosure of the Program and the internal compliance policies is the responsibility of the Person **Responsible for the implementation and compliance of the PTEE**, the internal audit and legal function, and shall be carried out through virtual and/or in-person training sessions, email, and other relevant electronic means.

Within the established contents, the disclosure of the Transparency and Business Ethics Policy and Program, topics of Corruption, Fraud, Bribery, and Transnational Bribery shall be included, and awareness shall be generated regarding the current regulations on such matters, indicating the roles and responsibilities for the control and prevention of such risks.

In addition, through email addressed to the Person **Responsible for the implementation and compliance of the PTEE**, the Internal Audit and/or Legal Function, doubts and concerns shall be resolved, clarifications shall be made, and information related to the compliance policy and the PTEE shall be provided.

8. Approval, implementation, and compliance with the Transparency and Business Ethics Program:

The compliance policy contained in this document and the Transparency and Business Ethics Program, and their updates, modifications, or addenda, shall always be approved by the Foundation's highest governing body, corresponding to the Board of Directors, upon prior presentation made by the Person **Responsible for the implementation and compliance of the PTEE** and the internal audit and legal function. Evidence of such approval shall be contained in the Board minutes in which the PTEE was presented and approved or updated.

However, they may be updated at any time when considered necessary according to the context, when relevant regulatory changes arise, or when any situation is evidenced that modifies or may alter the level of C/TB risk.

9. Verification of compliance with and effectiveness of the Transparency and Business Ethics Program by the Statutory Auditor:

In accordance with article 9 of Law 2195 of 2022 and section 10 of Circular 058 of 2022 of the District Legal Secretariat, the external statutory auditor must assess the PTEE and issue an opinion thereon.

For such purpose, for the year-end documentation, the Foundation's statutory auditor shall submit the respective opinion including a specific section containing such assessment and the opinion regarding the PTEE.

10. Validity:

Once the Compliance Policy and the Transparency and Business Ethics Program have been approved by the Foundation's Board of Directors, both shall be implemented and shall remain in force for four (4) years, without prejudice to the updates or modifications that may be necessary and appropriate.

This compliance policy and the Transparency and Business Ethics Program of Fundación Enel Colombia were approved through Minutes No. _____ dated _____.

Document Versions

Version	Date	Description of main changes
1	31/08/2023	Issuance of the Policy and the Transparency and Business Ethics Program of Fundación Enel Colombia.

1. Annexes:

Annex 1 C/TB Risk Matrix.

Annex 2 "Gifts and Hospitality Policy".

Annex 3 "Trust and Value with Institutions Policy".

Annex 4 "Organizational Procedure for Donations".

Annex 5 "Organizational Procedure for Sponsorships".

Annex 6 "Whistleblowing Policy – reporting irregularity"