



Zero Tolerance Plan for Corruption

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1. GENERAL PRINCIPLES

From now on, "Enel" will be used to identify the companies of Enel Colombia, its subsidiaries and related parties, in the perimeter of Colombia, Costa Rica, Guatemala and Panama.

Enel is a company committed to respecting its Code of Ethics and the commitments reached through adherence to the Global Compact¹. That is why it requires its employees to be honest, transparent and fair in the performance of their tasks. The same commitments are required from the other stakeholders, that is, from the people, groups and institutions that contribute to the achievement of Enel's objectives or that are involved in the activities carried out to achieve them.

In compliance with the tenth principle of the Global Compact, according to which "Companies undertake to fight corruption in all its forms, including extortion and bribery"², it is Enel's intention to continue with its commitment to fight corruption, by applying the transparency criteria recommended by Transparency International.

This commitment, which is reflected in its Code of Ethics, translates into the following general principles:

- Enel rejects all forms of corruption, both direct and indirect.
- Enel applies a program to fight corruption called the "Zero Tolerance Plan for Corruption" (TCC plan).

2. TCC PLAN: COMMITMENTS

Based on the analysis of the activities most exposed to the risk of corruption and following the provisions of its Code of Ethics, Enel assumes the following commitments in the performance of its activities:

2.1. Bribery and related crimes³

Enel prohibits the use of any form of illicit payment, with pecuniary or other means, with the aim of obtaining any advantage in relations with its stakeholders, understanding that the concept of "advantage" includes treatment of favor or guarantee obtaining undue benefits.

Naturally, the prohibition also applies to employees who, by virtue of their duties and the activities they perform at Enel, intend to accept and/or offer bribes or any type of undue benefit for their own benefit or that of family members, associates or acquaintances.

In the event that bribes, or any type of undue benefit are promised, offered or requested, Enel employees must inform their direct superior and the Colombia & Central America Audit Management through the channel provided for receiving notices.

¹ Program of action promulgated by the United Nations in July 2000 on the direct initiative of its Secretary General, in order to involve the business world in a new form of collaboration with the United Nations by adhering to 10 universal principles in the fields of human rights, labor protection and environmental protection (www.unglobalpact.org).

² www.globalcompact.org

³ Anything that supposes an advantage for a person, of material or moral, financial or non-financial value, and that is considered relevant according to uses and customs.

2.2. Donations to political parties

Enel refrains from exercising any type of illicit pressure, directly or indirectly, on politicians. Likewise, Enel does not finance political parties, nor their representatives or candidates, neither in Colombia, Central America nor abroad; nor does it sponsor any event whose exclusive purpose is political propaganda.

Eventual critical situations in the observance of such provisions and always in accordance with current legislation, must be submitted to the prior examination of the Audit Committee.

2.3. Donations to charities and sponsorship

Enel Colombia, together with other Group companies, have created the ENEL Foundation, whose purpose is to intervene in certain non-profit fields, with the aim of guaranteeing, with said intervention, a reciprocal benefit to the parties involved, respecting the role and the ethics of each.

Therefore, Enel does not support other requests for help in this field, except in exceptional cases provided for by current business procedures on the matter.

Enel supports, through sponsorship activities and formalizing specific agreements, initiatives that may refer to social, environmental, sports, entertainment and art issues, and scientific and technological dissemination, with events that offer a quality guarantee, that have a national or respond to specific territorial needs (wherever Enel intends to carry out initiatives in territories of industrial interest) involving citizens, institutions and associations with which Enel collaborates, so as to guarantee its effectiveness.

In any case, in choosing the proposals to support, Enel pays particular attention to any possible personal or business conflict of interest; for example, family relationships with the interested parties, or links with organizations that may, due to their functions that they develop, favor in some way the activity of Enel.

To ensure consistency in aid and sponsorship, management is regulated by a specific protocol.

2.4. favor deals

Enel does not authorize the making, offering or acceptance, directly or indirectly, of payments or benefits of any amount in order to expedite services due by its partners.

In the event that favorable treatment is promised, offered or requested, Enel employees must inform their direct superior and the Audit Management through the channel provided for receiving notices.

2.5. Gifts, gifts and favors

No type of gift is allowed that could be interpreted as something that exceeds normal business or courtesy practices or, in any way, intended to receive preferential treatment in the performance of any activity that may be linked to Enel. In particular, any form of gift to public officials in Colombia, Costa Rica, Guatemala, Panama or in any foreign country, auditors, directors of Enel and its reviewers or their relatives is prohibited, which may influence the independence of judgment or induce guarantee any type of favor.

The previous provision does not allow derogations even in those countries where offering gifts of value to business partners is customary. On this point, it is specified that a gift is understood as any type of favor (free participation in agreements, promise of a job offer, etc.). In any case, Enel refrains from practices that are not permitted by applicable law, by commercial uses or by the ethical codes – if known – of the companies or entities with which it maintains relationships. Enel gifts are characterized in that they are intended to promote the Enel brand image and will always be made in compliance with local regulations and international best practices in accordance with the Group's internal policies.

Gifts offered - except those of modest value - must be managed and authorized in accordance with the gifts and hospitality policy and must be properly documented.

Enel collaborators who are offered unauthorized gifts or favors in the foreseen cases, must notify the Audit Management of Enel Colombia & Central America, to evaluate the relevance of their reception or not.

3. TCC PLAN: APPLICATION

Respect for Enel's commitments to the fight against corruption requires the involvement of stakeholders in the plan's implementation activities.

3.1. Organization and responsibilities

At the proposal of the General Manager of Enel Colombia & Central America, the TCC Plan is submitted to the Audit Committee and the Board of Directors of Enel Colombia or respective administrative bodies, for their authorization.

3.2. Relations with third parties

3.2.1 Investee companies, associates and subsidiaries

During the acquisition phase or during the definition of association relations with third-party companies, Enel verifies that the minimum conditions necessary to comply with the TCC Plan are met.

The Board of Directors and respective administrative bodies of Enel in the perimeter of Colombia, Costa Rica, Guatemala and Panama are requested to adopt the Code of Ethics and the TCC Plan through the pertinent decision.

Enel proposes that associated companies and subsidiaries that do not have codes of ethics or anti-corruption programs adopt their Code of Ethics and this TCC Plan or, alternatively, prepare similar documents.

3.2.2 Agents, consultants and intermediaries

Any person acting on behalf of Enel is required to sign a statement committing to respect the provisions of the Code of Ethics and the TCC Plan.

The recognized fees have their adequate justification based on the task performed, current regulations and current market practices at all times.

The corresponding documentation is filed to guarantee the maximum correctness, transparency and ability to monitor contractual relationships.

In the event that conduct by the opposing parties that violates the TCC Plan is detected, Enel, within the legally established limits, will apply the measures it deems appropriate, including contractual termination or rescission, as the case may be.

3.2.3 Purchase and sale procedures

Enel carries out its purchase and sale procedures correctly and transparently.

The internal procedures include adequate controls to guarantee the transparency and correctness of the supplier selection process, and the management and application of the corresponding contract.

During the selection process of potential suppliers, their commitment to act in accordance with the principles of the Code of Ethics and the TCC Plan is valued.

In the event that conduct by counterparties that violates the TCC Plan is detected, Enel, within the legally established limits, will apply the measures they deem appropriate, including contractual termination.

3.3. Human Resources

During the hiring processes, selected candidates are asked to sign a statement committing to respect the provisions of the Code of Ethics and the TCC Plan.

In all internal documents related to personnel management, they will refer to the provisions of the TCC Plan.

No one will be sanctioned for refusing to pay bribes or any other type of irregular consideration. In the event of violation of the TCC Plan, Enel applies the sanctions provided for in the company's disciplinary code to offending employees, including those in management positions, in accordance with collective agreements and the procedures and laws in force in the countries in which Enel operates. find present.

3.4. Training

To guarantee the dissemination of the TCC Plan and its correct understanding, training activities are carried out for all staff.

The principles, commitments and application procedures are an integral part of specific in-depth training sessions for each professional group.

External stakeholders are provided with the necessary material and expertise to develop their own anti-corruption plan.

3.5. Notices

Employees, officers and directors of Enel are required to report any violation, or suspected violation, of the TCC Plan and, more generally, of the Code of Ethics, to the Audit Department of



Enel Colombia & Central America in charge of analyzing such notice and, if necessary, contact the reporter and the person responsible for the alleged violation.

Notices can be submitted through the Whistleblowing Channel (Ethics Channel), a platform managed by a supplier external to the company and through which employees, both internal and external, can report possible infractions or violations of the Code of Ethics. The Ethics channel is accessible at:

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

Complaints can also be made by sending a letter addressed to the Compliance Officer, with address Calle 93 N° 13 – 45, Bogotá – Colombia, Colombia & Central America Audit Management or email: auditia.colombia@enel.com

Likewise, the rest of the interested parties are invited to send their notices about infractions or suspected infractions to this same address.

In all cases, Enel guarantees the confidentiality of the informant's identity, without prejudice to the established legal obligations and the defense of the rights of the company or of the persons involved in the testimony.

The infractions of the TCC Plan are sent to the Audit Committee which, in the most significant cases, after the appropriate analysis, will inform the General Manager or the Board of Directors or respective administrative bodies, of the infractions and the sanctions that derive from them.

3.6. Communication

- Staff are informed of the existence of the TCC Plan through internal communication tools.
- All employees receive a copy of the TCC Plan.
- An informative note on the adoption of the TCC Plan is included in the contracts signed by Enel.

The TCC Plan is available to all interested parties on the company's website: <https://www.enel.com.co/es/inversionista/enel-colombia/gobierno-corporativo.html>

3.7. control activities

3.7.1 Internal control system

All Enel workers are committed to the fight against corruption. More specifically, each organizational unit is responsible, in its areas of competence, for establishing appropriate control systems for the application of the TCC Plan.

3.7.2 Audit

The Colombia & Central America Audit Department is responsible for monitoring the control systems established by the various organizational units to put the plan into practice. This function performs its tasks at Enel and aims to suggest possible changes to improve the internal control system.

Enel's Audit Committee assesses the suitability of the periodic audit plan, and verifies that the planned interventions are adequate to guarantee compliance with the TCC Plan.

3.7.3 Sustainability report

The initiatives carried out to apply the TCC Plan are included in the Sustainability Report, a clear, true and correct document on the results obtained by Enel in all areas of its relationship with stakeholders.

The Sustainability Report is submitted to an external audit by an independent and accredited company.

3.8. Follow up and review

Within the Board of Directors, the Audit Committee:

- Expresses binding opinions on the review of the most relevant internal policies and procedures to ensure their consistency with the TCC Plan;
- Evaluates the possible changes or extensions of the TCC Plan proposed by the Colombia & Central America Audit Management, based on the verifications made.