

# CODE OF CONDUCT AND ETHICS

## Code of Conduct and Ethics

Code: CO.ADC.01

Version: 02

Type: Public

This CO.ADC.01 document is integrated to the body of the current internal regulation of the entities Distribuidora de Electricidad de Oriente, Sociedad Anónima and Distribuidora de Electricidad de Occidente, Sociedad Anónima. All references made to ENERGUATE in the present document must be understood as references to the entities Distribuidora de Electricidad de Occidente, Sociedad Anónima and Distribuidora de Electricidad de Oriente, Sociedad Anónima, indistinctly.

|             | Responsible                                   |
|-------------|---|
| Created by  | Internal Audit and Compliance<br>ROLANDO LARA |
| Approved by | General Manager<br>PAULO PARRA                |

Effective Date:

09/01/2023

## Contents

|   |          |
|---|----------|
| <b>Contents .....</b>   | <b>2</b> |
| 1. SCOPE .....  | 4        |
| 2. INTRODUCTION .....   | 4        |
| 2.1. Our Purpose .....  | 4        |
| 2.2. Our Cultural Principles .....  | 4        |
| 2.3. Our Commitment .....   | 5        |
| 3. ADOPT THE CORRECT DECISION.....  | 6        |
| 4. GUIDANCE REQUEST AND CONCERNS REPORT .....                                   | 7        |
| 5. ETHICS LINE .....  | 8        |
| 6. GOOD FAITH REPORT AND OUR ANTI-RETALIATION POLICY .....                      | 8        |
| 7. DISCIPLINARY MEASURES.....   | 9        |
| 8. BUILDING MUTUAL TRUST: FAIR TREATMENT FOR OUR EMPLOYEES .....                | 9        |
| 8.1. Respect for employees, equal job opportunities and non-discrimination..... | 9        |
| 8.2. Workplace free of harassment.....  | 11       |
| 8.3. Workplace free of violence .....   | 11       |
| 8.4. Carrying of weapons.....   | 11       |
| 8.5. Workplace free of alcohol and drugs .....                                  | 12       |
| 8.6. Behavior outside work environment.....                                     | 12       |
| 8.7. Health and Safety.....   | 13       |
| 8.8. Conflict of interest .....   | 13       |
| 8.9. Privileged information.....  | 15       |
| 8.10. Decisions about personal investments .....                                | 15       |
| 9. BUILDING MUTUAL TRUST: OUR BUSINESS PARTNERS AND STAKEHOLDERS.....           | 16       |

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 01/09/2023 |
| Version: 02 | Type: Public |   | Page: 2 of 23    |

|       |  |    |
|-------|--|----|
| 9.1.  | Our Suppliers .....  | 16 |
| 9.2.  | Gifts and Business Courtesies.....                                   | 16 |
| 9.3.  | Fair Competition.....  | 17 |
| 9.4.  | Fraud Prevention.....  | 17 |
| 9.5.  | Building trust with the government.....                              | 17 |
| 9.6.  | Interaction with public officials .....                              | 18 |
| 9.7.  | Bribery and Corruption.....  | 18 |
| 9.8.  | Participation in political processes.....                            | 19 |
| 9.9.  | Responding to information requests.....                              | 19 |
| 9.10. | Building trust with our communities.....                             | 19 |
| 9.11. | Preserving our environment.....                                      | 20 |
| 10.   | FINANCIAL INTEGRITY, PROTECTION OF OUR ASSETS AND TRANSPARENCY ..... | 20 |
| 10.1. | Accurate records and books .....                                     | 20 |
| 10.2. | Corporate assets.....  | 20 |
| 10.3. | Usage of computing electronic systems.....                           | 21 |
| 10.4. | Intellectual property.....   | 21 |
| 10.5. | Press relations.....   | 22 |
| 10.6. | Brand and reputation .....   | 22 |
| 10.7. | Laws and regulations that apply to the Company .....                 | 22 |
| 11.   | REFERENCE DOCUMENTS.....   | 23 |

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 3 of 23    |

## 1. SCOPE

Applies to ENERGUATE and its affiliated companies. Considering that are many entities, in the content of the Code of Conduct and Ethics reference will be made to the term Company to refer to them.

## 2. INTRODUCTION

### 2.1. Our purpose

We have a firm purpose that we practice every day: give energy solutions, innovative and sustainable, in order to develop each household, company, city and country.

We are proud to say:

*We are the energy that makes the world never stop.*

This commits us to contribute to the growth of our customers and to the development of our communities, something we have to reach acting correctly, according to our Cultural Principles and the strictest ethics regulations.

### 2.2. Our Cultural Principles

This Code of Conduct and Ethics, is based on our principles. These are:



- Each partner counts, we are conscious of the dimension of our decisions. Reason why, we take them knowing and understanding the needs of the surroundings and the great impact these will have in each of our stakeholders: customers, shareholders, communities, government institutions, suppliers and contractors.



- Focused on creating value, we can always do more and better. We generate value through growth, innovation and efficiency.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 4 of 23    |



- Ethics guide our actions, we act with transparency, honesty and respect.



- We promote change, we are always looking for new ideas aligned to our Purpose. We question ourselves and are not satisfied with the statu quo.



- We are an empowered and responsible team; we empower our employees. We are committed and become owners of our duties and responsibilities.

*For the world not to stop, I do the right thing.*

### 2.3. Our commitment

We are committed to generate trust and offer safety to all those with whom we interact with in the development of our businesses. To achieve it, we must be transparent and authentic in the interaction with our employees, commercial partners, shareholders, the communities that we serve and the governmental entities that regulate and supervise our activities.

We accept the personal responsibility of acting with integrity, ethics and transparency; complying with the law in each activity we perform and respecting the jurisdiction in which we operate.

In the Company, we always act with the highest personal and professional integrity; promoting a culture of compliance and operative excellence. We are guards of transparency and ethics. We do not allow pressure for results to compromise, in any way, how we do things.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 5 of 23    |

Our Code of Conduct and Ethics establishes expectations about our behavior in the company and with our stakeholders.

In case you have any doubt or question, you may contact:

- Your direct supervisor or any member of the management team
- Any member of Human Resources and Communication, Legal Services or Compliance
- Our Ethics Line

We assure total confidentiality and protection against any form of intimidation or retaliation.

We invite you to live everyday our compliance culture and to demonstrate that in the Company, Ethics is always the Guide of our Actions.

### 3. ADOPT THE CORRECT DECISION

Integrity is fundamental for our Company. We do the right thing so the world never stops.

When acting with integrity, we reflect positively the Company's reputation everywhere we operate.

Even though generally we know the difference between good and bad, sometimes the problem we face could not have a clear solution.

No matter what the situation is, it is expected that we all practice good judgement when deciding and acting on behalf of the Company.

Potentially, you may be in a situation not treated in this Code, a regulation, a law or a policy, which generated doubts about what is the right thing. Each of us must accept personal responsibility for our proper performance and for keeping high ethical standards.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 6 of 23    |

If when developing your activities, you find yourself facing a difficult decision that generates doubts or questions, ask yourself the following questions:

- Is it aligned with our Purpose and Principles?
- Does it go against my responsibilities as an Employee?
- Does it involve an infraction to the Code of Conduct and Ethics of the Company, a policy or a law?
- Could it damage my reputation or the reputation of the Company?
- How would I feel if this is publicly known, or if it appears in the media or social media?
- How would I feel if my decision puts in risk the physical integrity, the assets of the Company or the people?

In case of having doubts or questions, you may contact:

- Your direct supervisor or any member of the management team
- Any member of Human Resources and Communication, Legal Services or Compliance
- Our Ethics Line

#### 4. GUIDANCE REQUEST AND CONCERNS REPORT

As members of the Company, we are responsible of reporting any real or suspected infraction to the Code of Conduct and Ethics, to the policies, regulations or procedures; and of requesting an explanation and guidance about ethics, compliance and legal aspects.

To look for guidance or report an infraction, real or suspected, you may contact:

- Your immediate boss
- Management team
- Human Resources and Communication Management
- Legal Services Management
- Ethics Line

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 7 of 23    |

## 5. ETHICS LINE

In order to know, consult, report and denounce any concern referred to this Code of Conduct and Ethics, the policies, regulations, procedures, the related legal framework, the Company keeps an Ethics Line; channel that may be accessed by people inside and outside the Company.

Impartial and transparent. The Ethics Line guarantees confidentiality of information; preserving the identity of the people involved, if they prefer it so.

Through the channel is possible to clarify interpretation doubts and to report possible non-compliances with the Code of Conduct and Ethics, policies, procedures and regulation, generally, in the following aspects: corruption, bribery, fraud, money laundering, aggression to the environment, alteration of accounting records, bad use of assets from the Company, discrimination, not ethical behaviors, among others.

Access the Ethics Line through: • E-mail address: [energuate.ethicspoint.com](mailto:energuate.ethicspoint.com)

## 6. GOOD FAITH REPORT AND OUR ANTI-RETALIATION POLICY

The Company promotes good faith reports and complaints as a mechanism to reassure our compliance culture.

We do not tolerate retaliation against employees that in good faith report their concerns, or that participate in the investigation or solution of them.

Good faith means that you honestly consider that your concern is valid, even though you do not have total certainty that you are right. Making a false accusation in purpose, is a violation of this Code.

The proper corrective actions will be adopted against the employees that promote or participate in retaliation acts.

If you consider that you have been object of retaliation, contact any person or channel indicated in number 4 “Guidance Request and Concerns Report” of this Code.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 8 of 23    |



## 7. DISCIPLINARY MEASURES

The existence of regulations, policies and procedures is an essential condition for our success.

We are all responsible of its compliance for achieving an efficient and harmonious operation of our organization.

Deviations and non-compliance may carry the imposition of disciplinary measures that, if applied, will be used as corrective element.

Is responsibility of all employees to know this Code, the policies and regulations from the Company, and look for guidance if there is any doubt.

Is responsibility of each boss, manager or person responsible of a human team to: inform, guide and prepare their team for the correct application of the organization's regulations, being their behavior a model to follow.

The application of disciplinary measures will be made, as possible, immediately after the offence committed. These must be fair, reasonable and proportional to the offence; always respecting the legal frame of each jurisdiction and the Company's internal regulations.

## 8. BUILDING MUTUAL TRUST: FAIR TREATMENT FOR OUR EMPLOYEES

We are committed to create and keep an exclusive working environment in which the contributions of each individual are recognized. Every person is valued, respected and has the same opportunities to reach its complete potential. We do not tolerate discrimination, harassment or retaliation in the workplace.

8.1. Respect for employees, equal job opportunities and non-discrimination

The Company offers equal job opportunities to everyone and does not accept discrimination or prejudice of any nature, either by race, religion, age, sex, ethnic or social origin, political conviction or public opinion, nationality, civil status, sexual preference, physical condition or health condition, pregnancy or any other personal or social condition of the workers promoting equal opportunities among them.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 9 of 23    |

Likewise, any kind of violation, exploitation or sexual, physical, psychological, moral harassment, abuse of authority or mistreatment must be rejected.

In recruitment processes, selection and promotion we evaluate the candidates for their skills and performance.

It is prohibited to contract first and second degree of consanguinity relatives and spouses in operations that have direct or indirect hierarchy, or in which are subordinated to the same immediate superior.

We respect the national and international law in relation to Indigenous, Garifuna and Xinca people which include the protection of territory, customs, sacred places and environment, just as their lifestyles, traditions, social organization forms, languages and dialects.

We recognize and respect cultural singularity of Indigenous, Garifuna and Xinca people.

In the company we respect children's rights and reject the use of child labor according to the definition of this concept established in the current law in the country in which the corresponding activities are being developed and always respecting the minimum age established in the IOL Convention No.138 which states that the minimum age for any type of job or work, "Must not be under the age where the obligation of school ends or in any case, not less than 15 years" and, "no less than 18 years" for jobs dangerous to health, safety and morality.

For more details review policy *PO.ADC.09 Human Rights*.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 10 of 23   |

## 8.2. Workplace free of harassment

The company is committed on creating and keeping a culture where all the employees may start each day with a sense of purpose and end it with a sense of achievement.

We do not tolerate any type of harassment, such as: sexual, economical, moral or from any other nature, nor situations that configure disrespect, intimidation or threat in the relationship between employees, independently of their hierarchy level.

When situations occur at the workplace and make you or other people feel uncomfortable or that are against dignity, report it immediately to any contact person or channel indicated in number 4 “Guidance Request and Concerns Report” of this Code.

For more details review policy *PO.RHS.05 Environment free of harassment*.

## 8.3. Workplace free of violence

The Company is committed to provide a workplace that is safe and protected, with zero tolerance of violent incidents made by or against employees, casual workers, suppliers, customers or visitors.

Any type of violent behavior is prohibited, including: threats, physical abuse, harassment, vandalism, caused fire, sabotage, etc.

Employees must have a safe and respectful behavior in the Company's facilities and at any moment that they are attending issues of it; independently of their location.

## 8.4. Carrying of weapons

Our commitment with a workplace free of violence also includes zero tolerance for carrying weapons inside the Company's facilities.

It is prohibited that employees carry weapons (including components that may be assembled to become one) inside the vehicles and facilities,

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 11 of 23   |

#### 8.5. Workplace free of alcohol and drugs

or while attending work issues; unless the professionals are specifically authorized by the Company for attending their duties.

We have a mutual obligation of working under safe conditions; so that we may depend from one another to achieve our objectives.

It is prohibited to intake alcoholic beverages in the Company's facilities or during work hours; just as to perform their duties under the influence of alcohol.

It is also prohibited, in the Company's facilities, to use or have drugs and to stay in altered state because of their use.

For more details review policy *PO.SIG.04 Zero Tolerance*.

#### 8.6. Behavior outside work environment

Our behavior outside the workplace could affect in a negative way the Company and portray a bad image about our reliability.

As members, we have to act with good judgement in public environments, either in professional circumstances or in situations of our private life, acting with prudence and caution, without risking the reputation of the Company or the personal one.

Independently of being an internal or external environment, for the participation in events, using the assets or in other situations that may identify the Company as employer, our behavior has to be compatible with our Principles; contributing to the recognition of its good image.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 12 of 23   |

### 8.7. Health and Safety

In the Company we put safety before everything we do, we have the commitment to provide a healthy and safe workplace, including the regulation requirements. Our objectives are: elimination of risks that may cause incidents or accidents, and the promotion of a culture of safety and protection against professional illnesses.

We promote a culture in which the employees of the Company, contractors and subcontractors show a personal commitment with continuous improvement of internal safety and the areas of influence where we operate. Protecting our people improves the quality of life of our employees and contribute to our commercial business at long term.

Each of us must commit to prevent risks and dangers for occupational safety and health. Just through the participation, identification and commitment of each of us, the Company will be able to be a workplace free of injuries and professional illnesses. We place clear expectations, giving support, training and we are responsible of understanding and incorporate health and safety preventive measures in our daily tasks.

For more details review policy *PO.SIG.04 Zero Tolerance*

### 8.8. Conflict of interest

As employees of the Company, we have the responsibility of being loyal to our company and avoid real and apparent conflicts of interest. A conflict of interest presents when:

- The personal interest of an employee may contradict the interest of the Company.
- The personal judgement may look or be perceived influenced in its capacity to make objective decisions or to comply with its responsibilities.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 13 of 23   |

- An employee uses its influence or acts with the purpose of benefiting particular interests that may oppose to the interests of the Company or that may cause damage or harm.

In order to prevent or avoid conflicts of interest you should take in consideration the following recommendations and guidelines:

- Commercial relationships with relatives and close friends may influence our decisions, and make us undermine objectivity when taking decisions for the company.
- No employee will be able to make external activities such as giving advice, holding positions or exercise representation in organizations with conflict of interest or that make businesses with the Company.
- Partnership ties are not allowed – by their own or through a spouse or direct relatives – with suppliers or competitors of the Company, supposing that the position that the employee holds gives him power to influence in transactions or gives him access to privileged information.
- Must avoid supervising or taking part of recruiting or promoting a relative, just as holding a position in which may have access or may influence performance evaluations, salary information or other confidential information related with a relative.
- The best way to reduce or remove a conflict and avoid a misunderstanding is to report any situation that may have the potential to be misinterpreted by others. Not reporting a potential conflict of interest is an infraction to this Code.

For more information about it, review policy *PO.ADC.02 Conflict of Interest*.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 14 of 23   |

## 8.9. Privileged information

Is strictly prohibited the use, disclosure or transference of strategic information not disclosed publicly or confidential about the Company, its shareholders, its affiliated companies or subsidiaries.

The information to which we have access, in the exercise of our functions, is critical for our success and for the protection to the assets we operate.

Is, in the same way, an essential component of our company value and brand identity. We all have the obligation of safeguarding confidential and strategic information; just as to protect it against involuntary disclosure and from internal and external threats.

In addition, we are committed to protect the personal information from our employees, customers, suppliers and shareholders.

The employees with access to confidential information must protect it from intentional and accidental disclosure. We must cautiously restrict the physical and electronic access to confidential information and share it just with people that is duly authorized because of its function or position.

## 8.10. Decisions about personal investment

As employee of the Company, you may be subject to regulations that prevent you to make certain type of transactions related to the purchase or sale of a value title that it may issue.

Before negotiating such share or value title, you must consider if you have access to relevant non-public information in respect to the Company or another with which we make businesses, that may affect the reasonable decision of an investor to make a transaction or may generate a legal breach.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 15 of 23   |

## 9. BUILDING MUTUAL TRUST: OUR BUSINESS PARTNERS AND STAKEHOLDERS

The Company creates relationships based on trust and respect with all its customers, investors, suppliers, government, communities and other stakeholders. In order to win and preserve such trust, we make businesses with transparency, legality and integrity.

We do not participate on unfair or corrupt commercial practices; we have zero tolerance for bribery.

### 9.1. Our suppliers

Our suppliers and providers are integral part of the success of our Company, reason why we select them very carefully. Our decision of selecting a supplier is based on fair and objective criteria; such as technical or commercial reasons, or other valid company reasons.

In addition, we expect that our suppliers of goods and services share and adhere to our essential values, just as to our internal regulation, so that they may apply it in the way they make business.

For more information about it, look at *CO.ADC.02 Code of Conduct for Suppliers and Contractors*.

### 9.2. Gifts and commercial courtesies

Commercial courtesies are designed to create good will and solid work relationships between commercial partners, but they must never be used to obtain a special advantage in a relationship. For that reason, it is prohibited to accept gifts and commercial courtesies by employees.

Even though a modest exchange may be acceptable, under determined conditions, it is not a requirement for making business with the Company. You will never grant any commercial courtesies or gifts of any type that may be perceived as a reason to influence in an inappropriate way in a business decision or create a commercial obligation from the receiver.

See policy *PO.ADC.04 Gifts and Commercial Courtesies* to have more information and exceptions about it.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 16 of 23   |



### 9.3. Fair competition

In the Company we believe in making businesses in an honest and transparent way. We will always participate in the market in a fair and legal way. We prohibit activities that reduce competition and limit trading, for example: price fixing agreements, bidding manipulation, monopoly or division of market territory.

We will not participate in any activity that disrespects our competitors nor will make inexact declaration about their products or services, or about ours.

### 9.4. Fraud prevention

The employees that intentionally distort or hide facts or documents related to our business, or that help others to do it, will incur in fraud.

Fraud jeopardizes the integrity of our financial report, the safety of our assets and the integrity of our business. If you know or suspect of a fraud, you must report it immediately through the channels indicated in number 4 “Guidance Request and Concerns Report” of this Code.

### 9.5. Building trust with the government

The Company respects the law and the authorities of the different instances of the government of the country. Our operations are subject to numerous laws, regulations and rules.

Violations to such regulations – intentionally or not – may affect the operations, financial stability and reputation of the Company.

For this reason, we all must understand and comply with the letters and spirit of the laws, regulations and rules applicable to the work and function we perform; just as the acts and contracts we celebrate on behalf of the Company.

We are also committed on cooperating and responding, in a proper way, to the queries or investigations made by the government,

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 17 of 23   |

in case it is required. Before referring the information, communicate with Legal Services or Compliance for the proper guidance.

#### 9.6. Interaction with public officials

The Company interacts periodically with public officials responsible of supervision of laws, rules, regulations and policies applicable to the operations.

Public officials include any representative of the government, agencies, governmental entities and also the officers chosen or designated by foreign federal, state and local governments, local regulatory commissions and other supervision agencies; as well as candidates to any public function.

We have to treat union leaders and representatives as public officials, independently if they are considered as such by the corresponding laws and jurisdiction.

We have to make sure that our interactions and relationships with public officials are professional, productive and comply with all related laws, orders, rules and regulations.

Recreational travel and gifts to public officials are prohibited.

For more information about this, review policy *PO.ADC.03 Interaction with Public Officials*.

#### 9.7. Bribery and corruption

In addition, our prohibition about corrupt payments and activities includes bribery and facilitation payments offered or made to persons from the private sector or local or foreign public officers.

For more information about this, review policy *PO.ADC.01 Anticorruption and Antibribery*.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 18 of 23   |

9.8. Participation in political processes

No employee will be able to make, on behalf of the Company, any contribution in cash, goods or services, independently of its value, for campaigns or any other type of political causes.

The Company respects the individual right of each employee to get involved in civic matters and to participate in political processes. However, such participation must be made during their free time and by their own means.

It is prohibited to use resources, assets, facilities or image of the Company to attend any type of personal or supporter political interests.

9.9. Responding to information requests

We are committed to provide complete, precise and true information when responding to information requests related to our business.

Diverse governmental bodies or entities may also request information and documents to the Company.

An understanding of the aspects stated in these requests and the immediate participation of the corresponding professionals of the Company are needed to comply with the law, to guarantee the due protection of its rights and its employees, and to deliver precise and coherent responses to such requests.

If you receive any information request, ask Legal Services for guidance.

9.10. Building trust with our communities

The Company respects and contributes to the development of communities inside the influence area of its operations, protecting our environment, prudently using its assets, safeguarding sensible information in our possession and communicating honest and transparently all what is related to our activities.

We recognize the impact we have local and nationally. Usually, we work with diverse stakeholders in order to improve the quality-of-life of these communities.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 19 of 23   |

## 9.11. Preserving our environment

We are committed on being good neighbors, which means that we respect and honor our role as administrators of our environment.

Sustainability is central for everything we do and the responsible management of our natural resources is critically important for a cleaner environment, for the quality-of-life of the communities surrounding our operations and for the long-term commercial success of the Company.

Todos nosotros debemos demostrar un compromiso personal con la protección del medio ambiente.

We strive to be leaders in the transition of cleaner and efficient energy solutions with the goal of reducing our carbon emissions and other impacts on the environment.

For more information about this, review policy *PO.CRE.02 Conservation of Cultural, Natural Heritage and Biodiversity*.

## 10. FINANCIAL INTEGRITY, PROTECTION OF OUR ASSETS AND TRANSPARENCY

We must keep complete and accurate financial records that reflect precisely the financial statements of the Company; just as we must also protect the property, assets and confidential information about it.

## 10.1. Accurate records and books

Independently of our position, we have the obligation of making sure that the information we deliver for operational, commercial, financial and of any other type of records is complete, accurate and objective. Once the registry is created it must be assured that all the information is included and that is accurate.

## 10.2. Corporate assets

We depend on the assets of the Company to support our daily work. We are entrusted goods, equipment and installations to be used exclusively with legal purposes and appropriate for our operations in the development of our businesses. It is prohibited to use them with particular purposes.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              | <br><small>DISTRIBUIDORA DE ELECTRICIDAD DE ORIENTE S.A.<br/>DISTRIBUIDORA DE ELECTRICIDAD DE OCCIDENTE S.A.</small> | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 20 of 23   |

### 10.3. Usage of computing electronic systems

It is responsibility of each employee to look after the good use and conservation of the Company assets under its use and custody.

Electronic systems and computing resources are available for the employees of the Company and for the good performance of its functions.

Its use is allowed for personal matters; as long as they do not oppose internal regulations and policies, nor damage the development of the work.

It is prohibited to: exchange, download, store or use obscene, pornographic, violent, discriminating, racist, defamatory content or that disrespects any individual or entity, or that are against the Company's policies or interests. Games and message chains are not allowed either.

Do not copy or install any type of software or program in the computers or mobile devices of the Company without the previous authorization of Systems and Telecommunications.

The users of electronic systems and computing resources from the Company must not expect to have privacy when using them. The Company will be able to follow-up any information transmitted or stored in these means.

For more information, review general regulation *NG.SCO.04 Computer Security*.

### 10.4. Intellectual Property

Intellectual property is a creation or innovation used in businesses and constitutes an irreplaceable asset. We are all responsible of protecting our intellectual property and of respecting the intellectual property of others. We must comply with all laws and regulations related to intellectual property, copyrights, patents, trademarks and commercial/industrial secrets.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 21 of 23   |

Any suspicion of usurpation of intellectual property, not authorized disclosure of it or the access to information of the Company has to be reported immediately to any contact person or channel indicated in number 4 “Guidance Request and Concerns Report” of this Code.

#### 10.5. Press relations

We have the commitment of communicating truthfully, consistently and transparently with the public. The contact with the press or media will be made exclusively through the spokespersons designated in the Company. Therefore, it is prohibited to make contact and disclose information to the media on its behalf.

Employees must not use social media to disclose not authorized information of the Company, nor to issue opinions on its behalf.

For more information, review general procedure *PG.CRE.01 Management of Critical Affairs before Key Publics*.

#### 10.6. Brand and reputation

Our brand and reputation are some of our most valued assets. The bad use or loss of such assets may have a serious financial, reputational or image impact for the Company.

We must take measures to guarantee the integrity of our brand and to be at the level of the reputation of excellence that it represents.

For more information, review general procedure *PG.CRE.02 Management of Corporate Defamation*.

#### 10.7. Laws and regulations that apply to the Company

Each of us contribute to the reputation of the Company as a citizen conscious and observant of the laws. We trust one another to make sure we comply with the legal requirements and regulations forced by many agencies that govern our industry and protect public interest.

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 22 of 23   |

Our policies and procedures are unfolded to avoid, detect and respond to potential violations of the laws, rules and regulations that apply to the operations of the Company.

Individually, we are responsible of understanding the laws, rules and regulations applicable to our functions, and the consequences of our actions.

An intentional breach of a regulation is not an acceptable option.

## 11. REFERENCE DOCUMENTS

### a. Internal

- PO.ADC.01 Anticorruption and Antibribery
- PO.ADC.02 Conflict of Interest
- PO.ADC.03 Interaction with Public Officials
- PO.ADC.04 Gifts and Commercial Courtesies
- PO.SIG.04 Zero Tolerance
- PO.CRE.02 Conservation of Cultural, Natural Heritage and Biodiversity
- PO.RHS.05 Environment Free of Harassment
- PO.ADC.09 Human Rights
- CO.ADC.02 Code of Conduct for Suppliers and Contractors
- NG.SCO.04 Computer Security
- PG.CRE.01 Management of Critical Affairs before Key Publics.
- PG.CRE.02 Management of Corporate Defamation

### b. External

- Without reference documents

|             |              |   |                  |
|-------------|--------------|---|------------------|
| CO.ADC.01   |              |  | Date: 09/01/2023 |
| Version: 02 | Type: Public |   | Page: 23 of 23   |