	Guide for the Management of Gifts, Presents, Hospitality, and Entertainment		
	Compliance Management System Compliance Corporate Directorate		
	CODE SCU-G-004	Drafted on 23/07/2025	Version: 1

1. OBJECTIVE

Establish guidelines for the handling of gifts, presents, courtesies, hospitality, and/or entertainment originating from and/or directed at employees of Ecopetrol S.A. (hereinafter "Ecopetrol" and/or the "Company").

2. GENERAL TERMS

2.1 SCOPE:

The guidelines contained in this Guide are to be applied in performance of Ecopetrol's activities, processes, and businesses, and their purpose is to manage corruption - bribery risks, in all their modalities.

This document applies to Ecopetrol employees at all levels, without prejudice to the corresponding duties and/or obligations arising from the development of any business, contractual, or legal relationship. Likewise, it only includes gifts, presents, courtesies, hospitality, and/or entertainment that are offered, promised, given, or accepted in relation to the role that the recipients of this Guide perform at Ecopetrol.

This Guide is a reference for members of the Board of Directors and companies of the Ecopetrol Group. In any event, each company must implement guidelines for the management of gifts, presents, courtesies, hospitality, and entertainment, in accordance with their organizational structure and applicable regulations, respecting the general provisions of the Code of Ethics and Conduct.

2.2 TERMS AND DEFINITIONS:

The terms and definitions associated to the interpretation of this Guide are contained in the Corporate Glossary of Ecopetrol S.A.


3. DEVELOPMENT

3.1. General Guidelines

For the purposes of this Guide, the scope of the following concepts will be defined:

- **Gift or present:** Gift or present are understood as any quantified or quantifiable good or service that is given or received without consideration in exchange for it. These gifts are usually tangible and, for example, may include promotional products, electronic devices, gift baskets, vouchers or gift cards, jewelry, among others. This list is illustrative and not exhaustive.
- **Invitations, hospitality and/or entertainment:** This refers to services, care, facilities, activities, and/or organized events, intended for the provision of well-being, comfort, recreation, or satisfaction to their recipients, including invitations to leisure events, tourism, cultural activities, academic events, breakfasts, lunches, or dinners, among others. This list is illustrative and not exhaustive.

The giving, offering, or acceptance of gifts, presents, courtesies, hospitality, and entertainment acknowledges the need for interaction and relationship building inherent in certain roles and functions, as well as respect for cultural customs, courtesy, cordiality, and deference. Nevertheless, the foregoing

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does not authorize employees to engage in corrupt practices, bribery, conflicts of interest and/or ethical conflicts, undue interests, or favoritism contrary to the law, among other things.

Therefore, the offering and acceptance of gifts, presents, courtesies, hospitality and/or entertainment must ensure the following:


- a. Their purpose must not be intended for: (i) Bribing the recipient; (i) obtaining benefits and/or business; (ii) retaining business; (iii) influencing the recipient.
- b. All gifts, presents, courtesies, hospitality, and entertainment shall be given, offered, or accepted under the principles of good faith, transparency, and reasonableness and with the conviction that: (i) It does not generate any expectation of reciprocity; (ii) It does not constitute an unjustified privilege or differential treatment; and (iii) It does not represent or could be perceived as a bribe.
- c. In the context of giving, offering, and/or accepting gifts, presents, favors, hospitality, and entertainment, employees shall ensure the prevention of situations that: (i) may affect, even in appearance, their objectivity and impartiality; (ii) generate commitments to the issuer of the gift; (iii) influence decisions; (iv) constitute or be perceived as bribes; or (v) violate free competition.
- d. Gifts, presents, courtesies, hospitality, and entertainment must be lawful and respect for dignity.
- e. The recipients of this Guide shall ensure compliance with applicable internal and external regulations, including, but without limitation, the FCPA, Law 1474 of 2011, Law 1778 of 2016, and Law 2195 of 2022.
- f. In case of any doubt and/or concern related to the application or interpretation of the guidelines contained in this Guide, the respective ethics dilemma must be raised through the Ethics Line.

3.2. General prohibitions

As a rule, the recipients of this Guide are prohibited to are request, offer, give, receive, accept offers, or promise, be it directly or indirectly, gifts, gratuities, favors, hospitality, and/or entertainment, except as provided for in this Guide.

Under no circumstances do the exceptions outlined in this Guide permit the giving or receiving of gifts, presents, courtesies, hospitality, and/or entertainment when:

- a. Whether it involves promises of employment or contracts, including unpaid contracts such as internships.
- b. Consists of cash or a commercial instrument convertible into cash (securities, credit cards or vouchers, gift cards to exchange for products, bills of exchange, among others).
- c. They come from or are addressed to third parties with whom you plan to establish a business relationship in the short term, there are current business opportunities (such as contracts, agreements, sponsorships, purchase and sale of products, partnerships, or agreements), or you are in the process of negotiation.
- d. Whether they come from or are directed at public servants or government officials, both national and foreign.
- e. This refers to the acceptance of promotional items (as defined in section 3.3.1) by the same employee, when these exceed the limit of two occasions in the same calendar year and come from the same third party, supplier, or counterpart, regardless of the number of their representatives.
- f. This refers to courtesies, hospitality, and/or entertainment directed or offered by the recipients of this guide, except those listed in section g.

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- g. Promotional items, gifts, hospitality, and/or entertainment are received on more than four occasions in the case of senior management officials—defined as the president, vice-presidents, managers, and staff in the areas of new ventures and marketing.
- h. These are offered or delivered at private residences of individuals associated to or acting on behalf of a counterpart.
- i. These give rise to a real conflict of interest and/or ethics conflict, pursuant to that set forth in the Instructions for the management and prevention of conflicts of interest and ethical conflicts.
- j. They come from third parties with respect to whom decision-making, evaluation, or approval functions are exercised, or who play any role as intermediaries in the purchases and contracts performed by Ecopetrol.
- k. These are invitations to events whose sole purpose is leisure, sports, or recreation.

These prohibitions extend to family members of the recipients of this Guide (spouse or permanent partner, relatives up to the fourth degree of consanguinity, second degree of affinity, or first degree of civil relationship), or persons with whom they have close friendship, provided that the origin or cause of the gift, present, attention, hospitality, or entertainment derives from or is related to the relationship between Ecopetrol and the respective recipient.¹

3.3. Permitted practices or exceptions

3.3.1. Gifts or presents

In addition to ensuring compliance with the general guidelines set forth in sections 3.1. and 3.2., gifts or presents are permitted that:

- They correspond to promotional items² as long as their value does not exceed an amount equivalent to 20% of the current legal minimum monthly wage in Colombia or USD 150 abroad, for each promotional item received or delivered per person.

If it is not a promotional item or if it is so, its value and frequency exceed the permitted limit, the gift must be returned and the situation reported to your line manager via electronic mail within the next five (5) calendar days.

When it is impossible to return it, the case should be consulted through the ethics line within eight (8) calendar days following its reception, so that the situation is analyzed and the pertinent recommendations are made.


3.3.2. Invitations, hospitality and/or entertainment

In addition to complying with the general guidelines set out in sections 3.1 and 3.2, hospitality and/or entertainment are permitted when:

- Ecopetrol's acceptance communication respectfully includes the clarification that such assistance does not imply any commitment to establish a commercial relationship.

¹The Constitutional Court in Ruling 5922 of 2021 defined it as follows: It refers to the bond that exists between people who, in addition to treating each other with respect and trust, share feelings and thoughts that are part of the relationship. In other words, not all personal bonds have this connotation.

² Promotional items: these are objects offered as a commercial courtesy, which are identified with the brand of a company or organization, have no relevant commercial value, must be reasonable in the context of the commercial or contractual relationship, and intended to generate brand recall or positioning. Some examples of promotional items are: mugs, notebooks, notepads, pens, briefcases, umbrellas, glasses, flashlights, caps, among others.

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- It does not represent a risk to the confidentiality and protection of Ecopetrol's information.
- The purpose of the event is related to the functions of the area to which the offer is made and to the fulfillment of Ecopetrol's corporate purpose.
- The designation of the recipient who attends the event should be made by the leader of the area to which it is directed, in accordance with the link between the purpose of the event and the functions performed.
- Its value does not exceed an amount equivalent to 20% of the current minimum monthly wage in Colombia or USD 200 abroad per person.
- Be registered and approved in advance by your hierarchical superior in the format available in the company. Each area must report monthly all courtesies and hospitality received by their employees via email to reporteconflictointeres-regalos@ecopetrol.com.co

3.4. Exceptional situations

The guidelines contained in this Guide are understood as mandatory general rules. Nevertheless, when a specific situation gives rise to doubts or merits being studied given its characteristics, it must be consulted through a dilemma raised in the ethics line, for it to analyze the specific case and to provide the pertinent recommendations before offering, giving or accepting the respective gift, present, courtesy, hospitality or entertainment.

Academic events and/or training are considered an exceptional situation that must be consulted beforehand through the ethics hotline. In these cases, the following aspects will be considered: (i) The benefit that attention or hospitality represents for Ecopetrol in terms of knowledge or updating and not only for the worker involved; (ii) The costs of travel, lodging and food; and, (iii) The performance of entertainment activities within the framework of the event or training.


3.5. Closing actions

Ignorance about the provisions contained in this Guide may constitute a violation of the Codes of Ethics and Conduct, resulting in the following consequences, after exhausting the pertinent internal procedures:

- Pedagogical: Ethical talks and/or training or awareness activities.
- Labor: prevention letters, effects over variable compensation, termination of individual employment contract, among others.
- Disciplinary: Warning, fine, suspension, special disqualifications, dismissal, and general disqualification from public office, as applicable.
- Pr-contractual: Inadmissibility of the offer and/or possibility of suspension or cancellation of election methods.
- Contractual Imposition of applicable consequences for breach of the clause on ethical obligations, transparency, and compliance.
- Penal: Fines, prohibition, inability, arrest and even imprisonment, depending on each case.
- Administrative: Administrative sanctions by inspection, monitoring and control authorities, if applicable.

3.6. Follow up

The Compliance Corporate Vice-Presidency will follow up compliance with the Guide through the pertinent controls, monitoring and/or procedures defined in exercise of its faculties.

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4. CONTINGENCIES

Not applicable

5. ANNEXES

If applicable or not.

LIST OF VERSIONS

Previous Document			
Version	Date (mm/dd/yyyy)	Document Code and Title	Changes
New Document			
Version	Date (mm/dd/yyyy)	Changes	
1	22/07/2025	This document substitutes ECP-UEC-G-001 The guidelines set out in this Guide are updated in accordance with applicable internal and external regulations.	

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