

Annex 2: Compliance with the code

The compliance with the Code of Corporate Governance is published in detail on the website of EPM. To see it [click here](#).

The compliance with the Code of Corporate Governance is indicated as follows:

Section of the Code of Corporate Governance of EPM and Grupo EPM	Compliance	Criterion to issue and formalize the document
Introduction	100%	Compliance is detailed in each section.
Ownership of EPM and relationship with the Municipality of Medellín	100%	Compliance is detailed in each section.
Directorate – Board of Directors of EPM	100%	Compliance is detailed in each section.
Management – Senior Management of EPM	100%	Compliance is detailed in each section.
Grupo Empresarial EPM	100%	Compliance is detailed in each section.
Control structure in Grupo EPM	100%	Compliance is detailed in each section.
Corporate social responsibility in Grupo EPM	100%	The Sustainable Development Management of EPM leads the CSR for the group, from the definition of strategic elements to the monitoring of progress in management. During 2019, the main management for the group was to link the sustainability model with the strategic planning and to start assessing the contribution to the Sustainable Development Goals.

Section of the Code of Corporate Governance of EPM and Grupo EPM	Compliance	Criterion to issue and formalize the document
Ethical management in Grupo EPM	100%	The code of ethics has been approved by all the companies of the group; in 2019, the main achievements are summarized in the annual corporate governance report.
Transparency and disclosure of information	100%	Compliance is detailed in each section.
Engagement with investors	100%	Compliance is detailed in each section.
Related party transactions in Grupo EPM	100%	EPM has the financial policy, the manual of financial and accounting information guidelines in accordance with the IFRS, which includes the related party guideline.
Compliance with the code, availability, validity, reforms, and disclosure	100%	Compliance is detailed in each section.
Level of compliance	100%	At the end of 2019, all the provisions set forth in the code were observed.