

TRANSPORTADORA DE GAS INTERNACIONAL S.A. E.S.P.

STATEMENTS OF FINANCIAL POSITION AS OF JUNE 30, 2023 AND DECEMBER 31, 2022
(In thousands of U.S. dollar and million of Colombian Peso)

| ASSETS | DEC. 2022 | JUN. 2023 | | LIABILITIES AND EQUITY | DEC. 2022 | JUN. 2023 | |
|---|--------------|--------------|---------------|---|--------------|--------------|---------------|
| | USD | USD | COP | | USD | USD | COP |
| CURRENT ASSETS | | | | CURRENT LIABILITIES | | | |
| Cash and cash equivalents | \$ 95.210 | \$ 57.391 | \$ 240.542 | Trade accounts payable and other accounts payable | \$ 7.253 | \$ 6.859 | \$ 28.747 |
| Trade accounts receivable and other accounts receivable | 42.803 | 52.483 | 224.567 | Current tax liabilities | 16.835 | 9.793 | 41.047 |
| Inventory | 18.857 | 20.371 | 85.381 | Employee benefit obligations | 3.696 | 4.140 | 17.352 |
| Other non-financial assets | 3.682 | 8.425 | 35.311 | Provisions | 16.500 | 14.714 | 61.669 |
| Total current assets | 160.552 | 138.670 | 585.801 | Lease liabilities | 2.554 | 4.823 | 20.213 |
| | | | | Other financial liabilities | 10.304 | 8.075 | 33.844 |
| | | | | Accounts payable with related parties | 373.116 | 390.834 | 1.702.860 |
| | | | | Total current liabilities | 430.258 | 439.238 | 1.905.732 |
| NON- CURRENT ASSETS | | | | NON- CURRENT LIABILITIES | | | |
| Properties, plants and equipments | 2.044.879 | 2.114.392 | 8.862.007 | Provisions | 88.176 | 106.751 | 447.423 |
| Assets by right of use | 4.401 | 4.892 | 20.505 | Lease liabilities | 666 | 2.229 | 9.344 |
| Investments in associates | 14.284 | 12.052 | 50.513 | Other liabilities | 11.206 | 12.860 | 53.901 |
| Trade accounts receivable and other accounts receivable | 7.065 | 7.945 | 33.301 | Deferred tax liabilities | 407.435 | 429.781 | 1.801.333 |
| Intangible assets | 153.918 | 160.085 | 670.962 | Other financial liabilities | 596.467 | 551.343 | 2.310.832 |
| Other financial assets/non-financial assets | 5.802 | 13 | 55 | | | | |
| Total non-current assets | 2.230.349 | 2.299.379 | 9.637.343 | Total non-current liabilities | 1.103.950 | 1.102.964 | 4.622.833 |
| | | | | Total liabilities | 1.534.208 | 1.542.202 | 6.528.565 |
| | | | | EQUITY | | | |
| | | | | Capital stock | 703.868 | 703.868 | 1.565.487 |
| | | | | Additional paid-in capital | 56.043 | 56.043 | 196 |
| | | | | Reserves | 218.712 | 232.992 | 685.091 |
| | | | | Retained earnings | (92.590) | (92.590) | (288.114) |
| | | | | Net Income of the period | 113.319 | 98.806 | 442.149 |
| | | | | Cumulative other comprehensive income | (142.659) | (103.272) | 1.289.770 |
| | | | | | - | | |
| | | | | Total equity | 856.693 | 895.847 | 3.694.579 |
| Total assets | \$ 2.390.901 | \$ 2.438.049 | \$ 10.223.144 | Total liabilities and equity | \$ 2.390.901 | \$ 2.438.049 | \$ 10.223.144 |

BEAM 
MONICA LETICIA CONTRERAS ESPER
Statutory Representative


ADOLFO LEON OSPINA LOZANO
Accountant
Professional card No. 30901-T

TRANSPORTADORA DE GAS INTERNACIONAL S.A. E.S.P.

**STATEMENTS OF INCOME AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD JANUARY 1st TO JUNE 30th, 2023 AND 2022
(In thousands of U.S. dollar and million of Colombian Peso)**

| | JUN. 2022 | | JUN. 2023 | |
|---|------------------|----------|------------------|------------|
| | USD | | USD | COP |
| CONTINUED OPERATIONS | | | | |
| Income | \$ | 201.956 | \$ | 209.770 |
| Sales Cost | | (74.119) | | (73.433) |
| | | | | 961.451 |
| | | | | (336.722) |
| Gross margin | | 127.837 | | 136.337 |
| | | | | 624.729 |
| OPERATING AND MANAGEMENT EXPENSES | | | | |
| Personal services | | (5.581) | | (5.204) |
| Taxes | | (1.234) | | (1.020) |
| Depreciation, amortization and provision | | (4.518) | | (3.845) |
| Other expenses | | (5.703) | | (5.491) |
| Other income | | 1.038 | | 3.459 |
| Financial costs | | (33.794) | | (34.611) |
| Financial income | | 2.688 | | 7.800 |
| Foreign exchange differences | | (401) | | 38.405 |
| Participation in the result of associates | | (3.991) | | (2.232) |
| | | | | (10.256) |
| Profit before income tax | | 76.341 | | 133.598 |
| | | | | 599.632 |
| INCOME TAX | | (29.279) | | (34.792) |
| | | | | (157.483) |
| Net income | \$ | 47.062 | \$ | 98.806 |
| | | | | \$ 442.149 |
| OTHER COMPREHENSIVE INCOME | | | | |
| Items which will be reclassified to profit or loss: | | | | |
| Participation in other comprehensive income of the associates | | - | | - |
| Hedging | | - | | (15.473) |
| Translation adjustment to presentation currency | | - | | 54.860 |
| | | | | (7.939) |
| | | | | (69.754) |
| | | | | (369.285) |
| Total Other comprehensive Result | | - | | 39.387 |
| | | | | (446.978) |
| COMPREHENSIVE INCOME | \$ | 47.062 | \$ | 138.193 |
| | | | | \$ (4.829) |



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TRANSPORTADORA DE GAS INTERNACIONAL S.A. E.S.P.

STATEMENTS OF CASH FLOWS
FOR THE PERIOD JANUARY 1st TO JUNE 30th, 2023 AND 2022
(In thousands of U.S. dollar and million of Colombian Peso)

| | JUN. 2022 | JUN. 2023 | |
|--|-------------------|------------------|-------------------|
| | USD | USD | COP |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Net income | \$ 47.062 | \$ 98.806 | \$ 442.149 |
| Reconciliation between net income and net cash provided by operating activities: | | | |
| Depreciation and amortization | 48.786 | 48.030 | 220.364 |
| Unrealized exchange difference | 401 | (38.405) | (163.084) |
| Employee benefits | (220) | (252) | (1.127) |
| Amortized cost financial liabilities | 867 | 1.373 | 875 |
| Losses on disposal liabilities | 2.542 | 4.853 | 22.042 |
| Deferred income tax | (1.529) | 1.485 | 3.725 |
| Current income tax | 30.809 | 33.307 | 153.758 |
| Financial cost | 30.385 | 26.129 | 125.651 |
| Financial income | (2.468) | (5.860) | (26.876) |
| Participation in the results of associates | 3.991 | 2.232 | 10.256 |
| Loss on disposals of property, plant and equipment | 3 | - | - |
| (Recovery) Impairment of inventory | (10) | 11 | 25 |
| Impairment accounts receivable | 182 | 188 | 906 |
| Recovery of provisions | 10 | (2.598) | (10.681) |
| | <u>160.811</u> | <u>171.555</u> | <u>787.440</u> |
| Net changes in operating assets and liabilities | | | |
| Trade accounts receivable and other accounts receivable | 4.401 | (1.061) | (4.449) |
| Inventory | 621 | (722) | (3.027) |
| Other non-financial assets | 2.801 | 2.439 | 10.222 |
| Other financial assets | | | |
| Trade accounts payable and other accounts payable | (12.161) | (3.772) | (6.792) |
| Employee benefit obligations | (49) | 167 | 702 |
| Other financial liabilities | (7.167) | (45) | (189) |
| Provisions | (2.170) | (4.060) | (17.016) |
| Current tax liabilities | - | (9.528-) | (39.934) |
| Interest paid | (20.913) | (53.742) | (75.606) |
| Interest paid related parties | (9.287-) | (9.587-) | (43.529-) |
| Tax paid | (28.324) | (36.234) | (158.766) |
| Net cash provided by operating activities | <u>88.563</u> | <u>55.410</u> | <u>449.056</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Investments in associates | - | - | - |
| Property, plant and equipment | (10.368) | (8.135) | (23.461) |
| Intangibles | (248) | (308) | (1.292) |
| Net cash flow used in investing activities | <u>(10.616)</u> | <u>(8.443)</u> | <u>(24.753)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | |
| Payment of financial obligations | (352) | (46.761) | (209.315) |
| Payment of dividends | (78.356) | (99.035) | (421.437) |
| Financial obligations acquired | 2.308 | - | - |
| Net cash used in by financing activities | <u>(78.708)</u> | <u>(145.796)</u> | <u>(630.752)</u> |
| NET CHANGES IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH | <u>(761)</u> | <u>(98.829)</u> | <u>(206.449)</u> |
| Effects of exchange rate changes on cash | (7.379) | 61.010 | (10.990) |
| CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT THE BEGINNING OF THE YEAR | <u>140.742</u> | <u>95.210</u> | <u>457.981</u> |
| CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT THE END OF THE PERIOD | <u>\$ 132.602</u> | <u>\$ 57.391</u> | <u>\$ 240.542</u> |


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