

# GRI Contents Index

## GRI Contents Index

### 2019 GEB Sustainability Report

GRI Standard	Table of Contents	Location	Page	External assurance
GRI 102: General disclosures 2016				
Organizational profile				
102-1	Name of the organization	Grupo Energía Bogotá		X
102-2	Activities, brands, products and services	GENES Gatefold	32, 33, 42, 43, 51	X
102-3	Location of headquarters	Headquarters: Cra. 9 # 73-44, piso 6 Telephone number: +57 (1) 326-8000 - FAX: +57 (1) 326-8010 Bogotá D.C. – Colombia		X
102-4	Location of operations	GENES Gatefold	32, 33, 42.43, 51	X
102-5	Ownership and legal form	Grupo Energía Bogotá S.A. E.S.P.		X
102-6	Markets served	GENES Gatefold	32, 33, 42, 43, 51	X
102-7	Scale of the organization	GENES Gatefold Talent Management Annexes  The total number of the Corporate Group's 2,317 employees covers the companies that GEB S.A. ESP acquired in August 2019, as follows:  * 100% of the stock of DUNAS ENERGÍA SOCIEDAD ANÓNIMA ABIERTA (DESAA), which in turn holds 99.96% of the stock of ELECTRO DUNAS S.A.A. * 100% of the stock of PPC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of PERÚ POWER COMPANY S.R.L.  * 100% of the stock of CANTALLOC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of CANTALLOC S.R.L.  The data presented for 2019 in Electro Dunas only includes employees for Electro Dunas S.A.A. It does not include data for Perú Power Company S.R.L. (377 employees), nor Catalloc S.R.L.	32, 33, 42, 43, 51, 118, 152	X
102-8	Information on employees and other workers	Gatefold Talent Management Annexes  The total number of the Corporate Group's 2,317 employees covers the companies that GEB S.A. ESP acquired in August 2019, as follows: * 100% of the stock of DUNAS ENERGÍA SOCIEDAD ANÓNIMA ABIERTA (DESAA), which in turn holds 99.96% of the stock of ELECTRO DUNAS S.A.A. * 100% of the stock of PPC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of PERÚ POWER COMPANY S.R.L. * 100% of the stock of CANTALLOC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of CANTALLOC S.R.L.  The data presented for 2019 in Electro Dunas only includes employees for Electro Dunas S.A.A. It does not include data for Perú Power Company S.R.L. (377 employees), nor Catalloc S.R.L.	32, 33, 42, 43, 118	X
102-9	Supply Chain	Sourcing Management	156, 157	X

GRI Standard	Table of Contents	Location	Page	External assurance
102-10	Significant changes	In August 2019, GEB S.A. ESP acquired i) 100% of the stock of DUNAS ENERGÍA SOCIEDAD ANÓNIMA ABIERTA (DESAA), which in turns holds 99.96% of the stock of ELECTRO DUNAS S.A.A.; ii) 100% of the stock of PPC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of PERÚ POWER COMPANY S.R.L. and iii) 100% of the stock of CANTALOC PERÚ HOLDINGS SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA, which in turn holds 99.99% of the stock of CANTALOC S.R.L.		X
102-11	Precautionary Principle or approach	Environmental management at TGI applies the precautionary principle in accordance with Principle 15 of the Rio Declaration of the UN on the Environment and Development. Sustainable Strategy Annexes	90, 92	X
102-12	External initiatives	<ul style="list-style-type: none"> <li>• Association of Public Utilities Companies (ANDESCO, for the original in Spanish)</li> <li>• National Business Association of Colombia (ANDI, for the original in Spanish)</li> <li>• Colombian Association of Electric Power Generators (ACOLGEN, for the original in Spanish)</li> <li>• National Association of Generator Companies (ANDEG, for the original in Spanish)</li> <li>• ProBogotá</li> <li>• Commission for the Integration of Regional Energy (CIER, for the original in Spanish)</li> <li>• Colombian CIER Committee (COCIER)</li> <li>• Colombian Corporate Governance Institute</li> <li>• Electricity Sector Research and Technological Development Center (CIDET, for the original in Spanish)</li> <li>• World Energy Council (WEC)</li> <li>• Dow Jones Sustainability Index since 2012, in the emerging markets category</li> <li>• Carbon Disclosure Project - CDP Driving Sustainable Economies</li> <li>• Securities issuers on the Colombian Securities Exchange and Investor Relations recognition for transparency and information disclosure practices.</li> <li>• Members of the Colombian Securities Exchange's Corporate Governance Committee</li> <li>• Corporación Reconciliación Colombia - Founding members</li> <li>• Global Compact Network Colombia</li> <li>• Colombian Security Council</li> <li>• Integrated Management System pursuant to the following standards: ISO 9001, ISO 14001, and OSHAS 18001</li> <li>* Science Based Targets (SBT)</li> <li>* Latin American Network of Compliance Officers Collective Action Towards Integrity.</li> <li>* Mining-energy Committee on Security and Human Rights</li> <li>* Regional Center of the Private Sector to Support the United Nations' Sustainable Development Goals (CIFAL, for the original in Spanish), Bogotá</li> </ul>		X
102-13	Associations			X
<b>Strategy</b>				
102-14	Statement from senior decision-maker	About this report and results	6	X
102-15	Key impacts, risks and opportunities	Sustainable Strategy Annexes	92	
<b>Ethics and integrity</b>				
102-16	Values, principles, standards, and norms of behavior	Ethics, Transparency and Anti-corruption	72, 74	X
102-17	Mechanisms for advice and concerns about ethics	Ethics, Transparency and Anti-corruption	72, 74, 77	
<b>Corporate Governance</b>				
102-18	Governance Structure	Corporate Governance	56, 57, 58, 59, 60, 61	X
102-19	Delegation of authority	Corporate Governance	60, 61, 64	
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance	60, 61, 64	
102-21	Consulting stakeholders on economic, environmental, and social topics.	Corporate Governance	64	

GRI Standard	Table of Contents	Location	Page	External assurance
102-22	Composition of the highest governance body and its committees	Corporate Governance	57, 58, 59, 60, 61	
102-23	Chair of the highest governance body	Corporate Governance	58	
102-24	Nominating and selecting the highest governance body	Corporate Governance	62	
102-25	Conflicts of interest	Corporate Governance	57	
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance	57, 64	
102-27	Steps taken to develop and improve the collective knowledge of the highest governance body in connection with economic, environmental and social matters.	Corporate Governance	65	
102-28	Evaluating the highest governance body's performance	Corporate Governance	63, 64	
102-29	Identifying and managing economic, environmental, and social impacts	Corporate Governance, Ethics, Transparency and Anti-corruption	61, 76	
102-30	Effectiveness of risk management processes	Corporate Governance	61	
102-31	Review of economic, environmental, and social topics	Corporate Governance	61	
102-32	Highest governance body's role in sustainability reporting	About this report	5	
102-35	Remuneration policies	Corporate Governance	63	
102-36	Process for determining remuneration	Corporate Governance	63	
102-37	Stakeholders' involvement in remuneration	Corporate Governance	63	
<b>Stakeholder participation</b>				
102-40	List of stakeholder groups	Sustainability, Genuine Relations and Shared Value	103	X
102-41	Collective bargaining agreements	Talent Management Annexes	121, 122	X
102-42	Identifying and selecting stakeholders	Sustainability, Genuine Relations and Shared Value	103	X
102-43	Approach to stakeholder engagement	Sustainability, Genuine Relations and Shared Value Annexes	103	X
102-44	Key topics and concerns raised	Sustainability, Genuine Relations and Shared Value Annexes	103	X
<b>Practices for preparation of this report</b>				
102-45	Entities included in the financial statements	About this report	5	X
102-46	Defining report content and topic boundaries	Sustainable Strategy	87	X
102-47	List of material topics	Sustainable Strategy	87, 88, 89	X

GRI Standard	Table of Contents	Location	Page	External assurance
102-48	Restatements of information	About this report and results Throughout this report any changes in figures, scope and limits are reported, as applicable. Gatefold Annexes Financial figures were restated due to: a). Restatement of EEB Gas S.A.S: On December 12, 2019, the Board of Directors of EEB Gas SAS authorized suspending the sale of the shares it holds in Promigas S.A. E.S.P., and to transfer such shareholdings from non-current assets available for sale to investments in associates, measured by the equity method, starting on January 1, 2019. This change required performing retrospective calculations to reflect such changes as if they had been made on such dates. b). Restatement of joint businesses - application of IFRS 15: during the second quarter of 2019, based on guidelines by Brazilian regulators on application of IFRS 15, management adjusted the implicit interest rates used under IFRIC 12 in the transition to IFRS 15. The financial statements of GEB at December 31, 2018, have been restated as follows in order to recognize the overall effect of adoption of IFRS 15 in the joint businesses of Golas Transmissao S.A., Mge Transmissao S.A., Transenergia Renovavel S.A. and Transenergia Sao Paulo S.A.	6, 152	X
102-49	Changes in reporting	About this report During 2019, we carried out a review of material topics, which provided orientation for the contents of this report with a Corporate Group perspective. Sustainable Strategy Wherever reference is made to GEB information in this report, it includes data for GEB Colombia and its Transmission Branch. Any exception to this understanding is noted in the corresponding section of the report.	5, 88	X
102-50	Reporting period	About this report	5	X
102-51	Date of most recent report	About this report	5	X
102-52	Reporting cycle	About this report	5	X
102-53	Points of contact for questions regarding the report	About this report	5	X
102-54	Claims of reporting in accordance with the GRI Standards	About this report	5	X
102-55	GRI Contents Index	GRI Contents Index		X
102-56	External assurance	About this report Annexes	5	X

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
Material topics					
Genuine relations					
GRI 103: Management approach 2016					
GRI 418: Customer privacy 2016					
103-1	Explanation of the material topic and its boundary	Sustainability, Genuine Relations and Shared Value	102		X
103-2	The management approach and its components	Sustainability, Genuine Relations and Shared Value	102		X
103-3	Evaluation of the management approach	Sustainability, Genuine Relations and Shared Value	102		X
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints related to breaches of privacy or loss of customer data have been reported in 2019			
Own	Market share	Superior Performance and Profitability	150		
Own	Customer satisfaction	Annexes			
Creation of Shared Value					
GRI 103: Management approach 2016					
GRI 203: Indirect economic impacts 2016					
GRI 206: Anti-competitive behavior 2016					
GRI 411: Rights of indigenous peoples 2016					
GRI 412: Human rights assessment 2016					
GRI 413: Local communities 2016					
103-1	Explanation of the material topic and its boundary	Sustainability, Genuine Relations and Shared Value	98		X
103-2	The management approach and its components	Sustainability, Genuine Relations and Shared Value	99		X
103-3	Evaluation of the management approach	Sustainability, Genuine Relations and Shared Value	99		X
203-1	Infrastructure investments and services supported	Sustainability, Genuine Relations and Shared Value	107, 108, 109		
203-2	Significant indirect economic impacts	Annexes		Does not include information on Electro Dunas	
206-1	Anti-competitive behavior	Sustainability, Genuine Relations and Shared Value No cases of anti-competitive behavior were reported in 2019.	105		
411-1	Incidents of violations involving the rights of indigenous peoples	Sustainability, Genuine Relations and Shared Value	105		
412-1	Operations that have been subject to human rights reviews or impact assessments	100% of GEB operations in Colombia have been subject to human rights impact assessments Description in Annexes		Only information for the Transmission Branch and corporate offices is included	
12-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Annexes		Does not include information on Contugas, Trecca and Electro Dunas	
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability, Genuine Relations and Shared Value Annexes	105, 107, 108, 109	Does not include information on Trecca and Electro Dunas	X
413-2	Operations with significant (real and potential) negative impacts on the local communities	Annexes		Only information for the Transmission Branch and corporate offices is included	

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
EU22	People physically or economically displaced and who received compensation by project type	Sustainability, Genuine Relations and Shared Value Annexes	105	Only information for the Transmission Branch and corporate offices is included. The number of displaced persons is not reported.	
Own	Complaints related to impacts of contractor behavior on the communities	Annexes		Does not include information on TGI and Electro Dunas	
Own	Engagement events between the community and the organization	Sustainability, Genuine Relations and Shared Value	105	Does not include information on Electro Dunas	
Own	Number of training sessions delivered to civil servants of local and regional authorities	Sustainability, Genuine Relations and Shared Value	105	Does not include information on Trecca, Cálidda and Electro Dunas	
Own	Number of civil servants of local regional authorities involved in training	Sustainability, Genuine Relations and Shared Value	105	The number of participants in some of the training events is reported	
Own	Percentage of philanthropic contributions	GEB does not make direct philanthropic contributions. Everything is channeled through corporate social investment and volunteer programs.			
Own	Percentage of implementation of the Sustainability Model	Sustainability, Genuine Relations and Shared Value	104		
Own	Type of contributions	Sustainability, Genuine Relations and Shared Value	108		
Own	Social investment	Sustainability, Genuine Relations and Shared Value Annexes	107	Does not include information on Electro Dunas	
<b>Ethics, Compliance and Conduct</b>					
GRI 103: Management approach 2016					
GRI 205: Anti-corruption 2016					
GRI 415: Public policy 2016					
103-1	Explanation of the material topic and its boundary	Ethics, Transparency and Anti-corruption	72		X
103-2	The management approach and its components	Ethics, Transparency and Anti-corruption	72		X
103-3	Evaluation of the management approach	Ethics, Transparency and Anti-corruption	72		X
205-1	Operations assessed for risks related to corruption	Ethics, Transparency and Anti-corruption Annexes	76	The "Ethics, Compliance and Conduct" chapter only reports data on the corporate offices and the Transmission Branch. A description of the risks associated with corruption is provided.	
205-2	Communication and training about anti-corruption policies and procedures	Ethics, Transparency and Anti-corruption Annexes The reported information defined region as the country in which we operate.	74, 78 Annexes	Supplier information is not provided because it is not available. Supplier information will be published in the 2020 Sustainability Report. To achieve this, we are currently separating suppliers from creditors for the effects of data consolidation, in order to report the indicator focusing on suppliers.	X

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
205-3	Confirmed incidents of corruption and actions taken	Zero confirmed cases of corruption. Zero cases of contract cancellations or non-renewals with business partners due to infractions related to corruption. Zero cases reported of public legal proceedings related to corruption filed against the organization or its employees.	77		X
415-1	Contributions to political parties and/or their representatives	Ethics, Transparency and Anti-corruption	72		
Own	Contributions to industry associations (COP)	The following were the contributions to industry associations in 2019: ANDESCO: COP 38,092,000 ACOLGEN: COP 363,784,843 ANDI: COP 207,340,000 TOTAL 2019: COP 609,216,843			
Own	Events Reported Through the Ethical Channel	Ethics, Transparency and Anti-corruption	77	Only information for GEB is presented	
<b>Talent Management</b>					
GRI 103: Management approach 2016					
GRI 202: Market presence 2016					
GRI 401: Employment 2016					
GRI 402: Labor-management relations 2016					
GRI 404: Training and education 2016					
GRI 405: Diversity and equal opportunity 2016					
GRI 406: Non-discrimination 2016					
103-1	Explanation of the material topic and its boundary	Talent Management	115		X
103-2	The management approach and its components	Talent Management	118		X
103-3	Evaluation of the management approach	Talent Management	118		X
202-2	Proportion of Senior Management hired from the local community	Annexes		Does not include information on Electro Dunas for 2019	
401-1	New employee hires and employee turnover	Talent Management Annexes	122, Annexes	Reasons for leaving at Electro Dunas are not included	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent Management Annexes	121		
401-3	Parental leave	Talent Management Annexes	122, Annexes	At Electro Dunas, there is no information available for 2019 on employees who remain at the company 12 months after having returned; consequently the return rate does not include information on Electro Dunas	
402-1	Minimum notice periods regarding operational changes	Grupo Energía Bogotá does not have a pre-defined minimum number of weeks of advance notice prior to significant operating changes that would substantially affect employees.	-		
404-1	Average hours of training per year per employee	Talent Management Annexes	120	2017 data is not broken down by job category. Does not include information on Electro Dunas for 2019	X

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
404-2	Programs for upgrading employee skills and transition assistance programs	Talent Management	120	There are no transition assistance programs	
404-3	Percentage of employees receiving regular performance and career development reviews	Talent Management Annexes	120, 121	Does not include information on Electro Dunas for 2019	
405-1	Diversity of governance bodies and employees	Talent Management Annexes	116	Only data for GEB Colombia and the Transmission Branch are reported	
405-2	Ratio of basic salary and remuneration of women to men	Talent Management Annexes	116	Does not include information on Electro Dunas nor on Trecca for 2019	
406-1	Incidents of discrimination and corrective actions taken	Talent Management	116		
EU15	People nearing retirement age	Annexes		Does not include information on Electro Dunas nor on Trecca for 2019	
Own	Diversity	Talent Management Annexes	116	Includes data for GEB corporate offices and the Transmission Branch.	
Own	Percentage of management positions held by women	Talent Management Annexes	116	Does not include information on Electro Dunas for 2019	
Own	Employee work environment (employee commitment)	Talent Management	115, 117	Includes data for GEB corporate offices and the Transmission Branch.	
Own	Reputation	Gatefold	Not applicable	Includes data for GEB corporate offices and the Transmission Branch.	
Superior Performance and Profitability					
GRI 103: Management approach 2016					
GRI 201: Economic performance 2016					
103-1	Explanation of the material topic and its boundary	Superior Performance and Profitability	146		X
103-2	The management approach and its components	Superior Performance and Profitability	147		X
103-3	Evaluation of the management approach	Superior Performance and Profitability	147		X
201-1	Economic value generated and distributed	Superior Performance and Profitability Annexes	153	The information under the community investments item does not include data from Trecca nor Electro Dunas	X
Own	Capital structure	Gatefold Superior Performance and Profitability	152		
Own	Operating revenue, net income and EBITDA	Gatefold Superior Performance and Profitability	152		
EU4	Length of transmission and distribution lines	Superior Performance and Profitability Annexes	154		
Own	Availability	Superior Performance and Profitability Annexes	155	Does not include information on Electro Dunas nor on Cálidda for 2019	
Own	Service reliability (%)	Annexes		Only information on Contugas is reported in 2019.	
Own	Maintenance plan performance (%)	Annexes		Does not include information on the Transmission Branch, Electro Dunas nor Cálidda	
Own	Leaks in gas transportation and distribution	Annexes		Only information for the gas distribution and transportation businesses is reported	

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
Occupational Safety and Health					
GRI 103: Management approach 2016					
GRI 403: Occupational Safety and Health 2018					
103-1	Explanation of the material topic and its boundary	Life Comes First	124		X
103-2	The management approach and its components	Life Comes First	124		X
103-3	Evaluation of the management approach	Life Comes First	124		X
403-1	Occupational safety and health management system	Life Comes First, Annexes	126, 127	Does not include information on Electro Dunas	
403-2	Hazard identification, risk assessment, and incident investigation	Life Comes First, Annexes	128		
403-3	Occupational health services	Life Comes First	127	Does not include information on Electro Dunas	
403-4	Worker participation, consultation, and communication on occupational safety and health	Life Comes First (34) at the Transmission Branch and corporate offices, (41) at TGI, (6) Contugas, (10) Trecca, Annexes	128	Does not include information on Cálidda and Electro Dunas	
403-5	Worker training on occupational safety and health	Life Comes First	128	Does not include information on Cálidda	
403-6	Promotion of worker health	Life Comes First	127		
403-7	Prevention and mitigation of occupational health and safety impacts on workers directly linked by business relationships	Life Comes First, Annexes	127	Does not include information on Electro Dunas nor on Contugas for 2019	
403-8	Coverage of the occupational safety and health management system	100% of employees are covered in compliance with regulations, and certifications such as OSHAS 300.			
403-9	Work-related injuries	Annexes Rates are calculated in terms of each 1,000,000 hours worked, following international standards such as ISO and OSHA 18001. GEB EMPLOYEES: * Number of deaths produced by work-related injuries = 0 * Rate of deaths produced by work-related injuries = 0 * Number of work-related injuries with major consequences (excluding deaths) = 0 * Rate of work-related injuries with major consequences (excluding deaths) = 0 * Number of reportable work-related injuries = 0 * Rate of reportable work-related injuries = 0 * Total hours worked = 1,192,671 hours GEB CONTRACTORS: * Number of deaths produced by work-related injuries = 0 * Rate of deaths produced by work-related injuries = 0 * Number of work-related injuries with major consequences (excluding deaths) = 17 * Rate of work-related injuries with major consequences (excluding deaths) = 4.35 * Number of reportable work-related injuries = 39 * Rate of reportable work-related injuries = 9.98 * Total hours worked = 3,908,321 hours		* Does not include accidents with major consequences and reportable accidents for prior years for employees and contractors of GEB Colombia, the Transmission Branch and TGI * Total work-related accidents at TGI for employees and contractors is not broken down by gender.	X

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
403-10	Work-related ill health	Annexes Number of deaths produced by work-related ill health in 2019 was zero for GEB and TGI employees. The number of reportable cases of work-related ill health in 2019 was zero for GEB and TGI employees.		Supplier information is not provided because it is not available.	X
EU17	Days worked by contractors and sub-contractors involved in construction, operation and maintenance activities	Annexes			
Own	LTIFR of employees and contractors Indicators on frequency and severity of incidents leading to lost time by employees and contractors	Annexes			
Own	Deaths	Life Comes First, Annexes	128		
Corporate Governance					
GRI 103: Management approach 2016					
GRI 405: Diversity and equal opportunity 2016					
103-1	Explanation of the material topic and its boundary	Corporate Governance	56		X
103-2	The management approach and its components	Corporate Governance	56		X
103-3	Evaluation of the management approach	Corporate Governance	56		X
Own	Effectiveness of the Board of Directors (attendance)	Corporate Governance	58, 59		
Own	Average seniority of the members of the Board of Directors	Corporate Governance	58, 59		
Own	Board of Directors' experience in the industry	Corporate Governance	58, 59		
Own	Shareholdings and shareholding requirements	At present, none of the members of the Board of Directors have shareholding in GEB, either directly or through family companies. In relation to Senior Management employees at GEB, as of December 31, 2019 it was confirmed that 16 of them have a shareholding (not material) equivalent to 0.0069%. For additional details on our guidelines, see our Policy on Trading in Shares at: <a href="https://www.grupoe-nergiabogota.com/sostenibilidad/politicas-corporativas">https://www.grupoe-nergiabogota.com/sostenibilidad/politicas-corporativas</a>			
Own	Shareholdings	Corporate Governance	57		
Proactive Regulatory Management					
GRI 103: Management approach 2016					
103-1	Explanation of the material topic and its boundary	Proactive Regulatory Management	160		X
103-2	The management approach and its components	Proactive Regulatory Management	160		X
103-3	Evaluation of the management approach	Proactive Regulatory Management	160		X
Own	Industry association events	Proactive Regulatory Management	161		

GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
Biodiversity					
GRI 103: Management approach 2016					
GRI 304: Biodiversity 2016					
103-1	Explanation of the material topic and its boundary	Biodiversity Management	138		X
103-2	The indeterminate management approach and its components	Biodiversity Management	139		X
103-3	Evaluation of the management approach	Biodiversity Management	142		X
304-1	Significant impacts of activities, products, and services on biodiversity	Annexes		Does not include information on Cálida and Electro Dunas	X
304-3	Habitats protected or restored	Biodiversity Management, Annexes	139, 140, 141	Information is reported for GEB, Contugas and Trecca	
Climate Strategy					
GRI 103: Management approach 2016					
GRI 302: Energy 2016					
GRI 305: Emissions 2016					
103-1	Explanation of the material topic and its boundary	Climate Strategy	132		X
103-2	The management approach and its components	Climate Strategy	134		X
103-3	Evaluation of the management approach	Climate Strategy	134		X
302-1	Energy consumption within the Organization	Annexes		Electro Dunas only reports energy purchased from the network. Only the gross amount is reported based on the location of the indirect emissions	X
305-1	Direct GHG emissions (Scope 1)	Climate Strategy, Annexes	133	Does not include information on Electro Dunas for 2019	X
305-2	Indirect GHG emissions from generating energy (scope 2)	Climate Strategy Annexes	133	Does not include information on Electro Dunas for 2019	X
305-3	Other indirect GHG emissions (Scope 3)	Climate Strategy Annexes	133	Does not include information on Electro Dunas for 2019	
305-5	Reduction of GHG emissions	Annexes		Only information for Contugas is reported	
Specific contents - non-material topics					
Supply Chain					
GRI 102: General disclosures 2016					
GRI 204: Acquisition practices 2016					
GRI 308: Supplier environmental assessment 2016					
GRI 414: Supplier social assessment 2016					
103-1	Explanation of the material topic and its boundary	Sourcing Management	156		
103-2	The management approach and its components	Sourcing Management	156, 157		
103-3	Evaluation of the management approach	Sourcing Management	157		
Own	Proportion of local suppliers	Sourcing Management	157		
Own	Savings in contracting processes	Sourcing Management	157	This indicator does not include information on the controlled companies. It only includes information on GEB Colombia and the Transmission Branch.	X



GRI Standard	Table of Contents	Location	Page	Omissions	External assurance
Eco-efficiency					
GRI 302: Energy 2016					
GRI 303: Water and effluents 2018					
GRI 306: Effluents and waste 2016					
GRI 307: Environmental compliance 2016					
303-3	Water extraction	Annexes		Only information for GEB and TGI is reported	X
303-5	Water consumption	Annexes			
306-2	Waste by type and disposal method	Annexes			X
307-1	Environmental penalties	No environmental penalties were imposed on GEB during the reporting period			
Risks					
GRI 103: Management approach 2016					
103-1	Explanation of the material topic and its boundary	Sustainable Strategy	90		
103-2	The management approach and its components	Sustainable Strategy	90, 91, 93		
103-3	Evaluation of the management approach	Sustainable Strategy	92, 93		
Own	Strategic risks	Annexes			
Own	Emerging risks	Annexes			

Section 4, Article 47 of Law 222/1995  
 External Circular Letter 300-002/2010 from the Companies Superintendence.  
 All GEB brands are duly registered before the competent authorities. The Company has also complied with intellectual property and copyright regulations.

Paragraph 2, Article 87 of Law 1676/2013  
 During 2019, in compliance with Memorandum No. 220-105469 dated July 07, 2014, issued by the Companies Superintendence, we declare that GEB has not hindered the free circulation of invoices issued by vendors or suppliers.