



**Building a better
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Messrs,
Grupo Energía Bogotá S.A. E.S.P.

AS-6818-23
June 1, 2023

To the Management of Grupo Energía Bogotá S.A. E.S.P.

The 2022 Integrated Report of **Grupo Energía Bogotá S.A. E.S.P.** as of December 31, 2022, has been prepared in accordance with the Global Reporting Initiative (GRI) standards and GEB's own criteria.

Ernst & Young Audit S.A.S., acted as independent verifier of the identified sustainability information, contained in the Integrated Sustainability Report, and its limited assurance report was released on March 28th, 2023. Our engagement was conducted in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000').

According to your request, we have reviewed the English language translation of the Integrated Sustainability Report and translated our respective limited assurance report as independent auditor.

Cordially,

PATRICIA
MENDOZA
SIERRA

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Patricia Mendoza
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Independent Accountant's Assurance Report

AS-6815-23
June 1, 2023

To the Management of Grupo Energía Bogotá S.A. E.S.P.

1. Scope

We have been engaged by **Grupo Energía Bogotá S.A. E.S.P.** (hereinafter referred to as "**GEB**" or "**the Company**") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as **the engagement**, to report on the identified sustainability information (in the successive "**Subject Matter**") that is detailed in **Appendix 1** and contained in the 2022 Integrated Sustainability Report of **Grupo Energía Bogotá S.A. E.S.P.** (hereinafter "**ISR22**" or the "**Report**") for the period between January 1st to December 31st, 2022.

2. Criteria Applied by GEB

In preparing the **Subject Matter** detailed in **Appendix 1**, **GEB** applied the Global Reporting Initiative (GRI) standards "in accordance" with the self-declared option of GRI 1 Fundamentals 2021 and its own criteria (the "**Criteria**") included in **Appendix 2** of this Report.

3. GEB's Responsibilities

GEB's management is responsible for selecting the **Criteria**, and for presenting the **Subject Matter** in accordance with that **Criteria**, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the **Subject Matter**, such that it is free from material misstatement, whether due to fraud or error.

4. EY's Responsibilities

Our responsibility is to express a conclusion on the presentation of the **Subject Matter** based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000') and local equivalent standard, and any other relevant assurance standard, and the terms of reference for this engagement as agreed with **GEB** on January 16th, 2023.

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Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the **Subject Matter** is presented in accordance with the **Criteria**, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Description Of Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the identified sustainability information as detailed in **Appendix 1**, applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with **GEB's** personnel to understand the business and the reporting process.
- b. Conduct interviews with key personnel to understand the process for collecting, collating, and presentation of the information of the **Subject Matter**.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the **Criteria**.
- d. Undertake analytical review procedures to support the reasonableness of the data
- e. Identify and test of assumptions supporting calculations
- f. Test, on a sampling basis, the source information to check the accuracy of the data
- g. Compare the disclosures presented in the **Report** with what is established "in accordance" with the self-declared option by **GEB** as detailed in GRI Requirement 1 Foundations 2021 of the GRI Global Reporting Initiative Standards.

We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of our Assurance Engagement

Our assurance engagement was limited to the **Subject Matter** contained in the **Report** for the period between January 1st and December 31st, 2022, and it does not cover information from prior years included in the **Report** or related to forecasts or future targets.

Nor was it intended to determine whether the technological tools used to prepare the **Report** are the most appropriate and/or efficient.

8. Conclusión

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the identified sustainability information (the "**Subject Matter**") that is detailed in Appendix 1 and contained in the **Report** for the period between January 1st to December 31st, 2022, for it to be in accordance with what is established in the **Criteria**.



Messrs. Grupo Energía Bogotá S.A. E.S.P.

Page 4
June 1, 2023

9. Restricted Use

This Report is intended solely for the information and use of **GEB** and is not intended to be and should not be used by anyone other than those specified parties.

Our responsibility with this assurance engagement is solely with **the Company**. Management, therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

10. Other Information

The notification to the Global Reporting Initiative (GRI) about the publication of the **Report**, following the guidelines of GRI Standard 1: Fundamentals, Requirement 3 for the preparation of reports using the GRI Standards as reference (Notify GRI: the organization must notify GRI of the use of the GRI standards and its statement of use, by sending an email to reportregistration@globalreporting.org), is the responsibility of **the Company** and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Regards,

PATRICIA
MENDOZA
SIERRA
Patricia Mendoza
Assurance Associate Partner
Ernst & Young Audit S.A.S.

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APPENDIX 1

Subject Matter

The identified sustainability information (the "Subject Matter") in the scope of this Statement and included in the **ISR22** issued by **Grupo Energía Bogotá S.A. E.S.P.** on its website¹ is presented in the following table². The review carried out on the **Subject Matter** covered the following companies: GEB, TGI, Cálidda, Contugas, ElectroDunas and Conecta.

Relevant Subject (Material)	Indicator / Content	Criteria	Indicator
Energy transition and low carbon development	Own	Own	Investments in energy transition
Climate Change	305-1	GRI	Direct (Scope 1) GHG emissions
	305-2	GRI	Energy indirect (Scope 2) GHG emissions
Operational excellence and service quality	Own	Own	Availability of infrastructure in operation
Economic performance	201-1	GRI	Direct economic value generated and distributed
Innovation and digital transformation	Own	Own / CSA de S&P Global	Research, development, and Innovation (R+D+I) spending
	302-1	GRI	Energy consumption within the organization
Environmental performance	303-5	GRI / CSA de S&P Global	Water consumption
	CSA de S&P Global -2,3,5	Own / CSA de S&P Global	Waste generation and disposal

¹ The maintenance and integrity of the Company's website (<https://www.grupoenergiabogota.com/>) repository of the **Report**, is the responsibility of **GEB's** Management. The work carried out by EY does not include these activities and, therefore, EY does not accept any responsibility for any difference between the information presented on said website and the indicators contained in the **Report** on which the Engagement was carried out and the conclusion was issued.

² Besides from what is described in the table, which establishes the scope of our work, we do not apply assurance procedures on the other information included in the **Report** and, accordingly, we do not express a conclusion on said information.

³ This indicator was verified with a **GEB** - Corporate scope; information from subsidiaries was not included in the review carried out by EY.



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Relevant Subject (Material)	Indicator / Content	Criteria	Indicator
Shared Prosperity	Own / CSA de S&P Global	Own / CSA de S&P Global	Social investment type
Occupational safety, health and well-being	Own / CSA de S&P Global	Own / CSA de S&P Global	Deaths and LTIFR of employees and contractors
Human resource Management	Own / CSA de S&P Global	Own / CSA de S&P Global	Average salary by gender
Risk management	Own	Own	Materialization of Strategic Risks ³
Ethics and transparency	205-2	GRI	Communication and Training of Policies and Procedures anticorruption ³
Corporate Governance	Own	Own	Structure, diversity and management of governing bodies ³

The maintenance and integrity of the Company's website (<https://www.grupoenergiabogota.com/>) repository of the **Report**, is the responsibility of **GEB's** Management. The work carried out by EY does not include these activities and, therefore, EY does not accept any responsibility for any difference between the information presented on said website and the indicators contained in the **Report** on which the Engagement was carried out and the conclusion was issued.

¹ Besides from what is described in the table, which establishes the scope of our work, we do not apply assurance procedures on the other information included in the **Report** and, accordingly, we do not express a conclusion on said information.

³ This indicator was verified with a **GEB** - Corporate scope; information from subsidiaries was not included in the review carried out by EY.

APPENDIX 2

1. GRI Disclosures Criteria

The assurance **Criteria** that are applicable to the **Subject Matter** and to the presentation “in accordance” with self-declared conformity option are defined based on what is established in the **GRI 1: Fundamentals (2021)** and its thematic disclosures available on the page [GRI - GRI Standards English Language \(globalreporting.org\)](#)

2. Own Indicator Criteria

Below are the assurance **Criteria** that are applicable to **the Company** own indicators, which are subject to limited assurance and are listed in the GRI content index of the 2022 Integrated Sustainability Report and this Report to make them available to stakeholders.

These assurance **Criteria** are an integral part of our limited and independent accountant's assurance report.

Indicator	Criteria
Investments in energy transition	<p>Total investment for the energy transition is defined as the sum of verifiable investments related to the energy transition in the Financial Statements. Investment for the energy transition is understood as any investment associated with research projects and infrastructure related to generation through renewable sources and NCREs, and the development of strategies and initiatives that contribute to the acceleration of the energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ul style="list-style-type: none"> a. Renewable energies for self-consumption b. Biogas c. Hydrogen d. Wind and solar energy e. Smart grids f. Transmission and/or distribution infrastructure for the connection of renewable energy renewable energy projects g. New businesses in energy transition and substitution of high-emission fossil fuels h. New gas distribution connections (Applicable to Peru) <p>This indicator is presented in US dollars (USD).</p>

Indicator	Criteria
Availability of infrastructure in operation	<p>Gas distribution infrastructure availability - Contugas / Calidda: Defined by the average time between failures of the system between the sum of the average repair times and average times between failures and includes transport networks and distribution, City Gate, High pressure network, connections and stations.</p> <p>Availability of gas transport infrastructure - TGI: results from the quotient of the difference between the total hours in the period and the sum of total hours of planned and unplanned maintenance. It includes the infrastructure of Transport, stations and equipment.</p> <p>Availability of energy transmission infrastructure - Conecta: quotient between the total number of hours available for the equipment and the number of calendar hours for the same period and Contemplates the infrastructure of transmission lines and inductive equipment (Transformers and reactors).</p> <p>Transmission Branch: Defined as the total time over a period given, during which an asset was in service, or available for the service. It includes the infrastructure associated with: electricity transmission operating at voltages equal to or greater than 220 kV, and transport of electricity operating at voltages below 220 kV that are used by more than one user.</p> <p>Availability of infrastructure in energy distribution - ElectroDunas: It is the quotient of the difference of the total hours in a certain period minus the hours of stops due to failures between the hours totals in a given period. Facilities are involved greater than or equal to 10 kV and Less than 33 kV.</p>
Research, development and innovation (R+D+I) spending	<p>Correspond to the costs incurred in activities or initiatives that promote research, development, and innovation within the GEB and its subsidiaries and outwards in ecosystems of innovation relevant to the corporate group. These costs include indirect or administrative costs (e.g. on dedicated staff partially or totally to R+D+i activities, program administration of open innovation and training, and support activities to manage innovation projects) and expenditure or direct investment in ventures, R+D+i projects and digital transformation of the organization and its subsidiaries. These R+D+i expenses can also include content development expenses, media project development, Software development costs, solution testing</p>



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Indicator	Criteria
	<p>and experiments in the framework of an innovation or digitization process. Some themes prioritized for dedication of innovation resources include Industry 4.0 and digital transformation, decarbonization, storage of energy, distributed energy resources and their infrastructure, "social tech", hydrogen and low-carbon gases, smart cities, and networks Smart.</p> <p>This indicator is presented in US dollars (USD).</p>
<p>CSA de S&P Global -2,3,5 Waste generation and disposal</p>	<p>This indicator provides the total solid waste disposed of by the organization and waste generated from the operation of each subsidiary.</p> <p>Total waste generated: The solid waste generated during the Operation and administrative activities, during consumption any other human activity.</p> <p>Total waste used / recycled / sold: Waste generated that have been reused, recycled or sold, for example for the purposes of Energy recovery.</p> <p>Total waste disposed of: solid waste deposited in landfills, are injected into deep wells or incinerated without Energy recovery (either off-site or in-site). Without having in Account the used / recycled / sold.</p> <p>Waste must be reported in dry metric tons of waste. Waste from extraordinary activities should NOT be considered.</p>
<p>Social investment type</p>	<p>This indicator is made up of (3) categories of social investment (i) charitable donations, (ii) community investment, and (ii) commercial initiatives. Each of the categories is defined below:</p> <p>Charitable giving: refers to one-off or occasional support for good causes in response to the needs and requests of local, regional and national governmental organizations, charities and community organizations, to requests from employees or as reaction to external events, such as situations of aid from emergency. It is usually thought of as traditional philanthropy or grantmaking.</p> <p>Community investment: refers to long-term strategic engagement Term in, and in association with, governmental organizations</p>

Indicator	Criteria
	<p>local, regional and national, charities and community organizations for address a limited set of social issues chosen by the Group to protect its long-term corporate interests and improve its reputation.</p> <p>Commercial initiatives: are those activities related to the Group in the community, generally carried out by the departments commercial to directly support the success of the organization, promoting its brand and corporate identity and other policies, in partnership with local and regional government organizations and national, charities and community organizations.</p>
<p>Deaths and LTIFR of employees and contractors</p>	<p>This indicator presents the management of occupational health and safety in compliance with its corporate value of "life first":</p> <ul style="list-style-type: none"> a. Number of work-related fatalities for contractors and employees b. Lost-Time Injury Frequency Rate (LTIFR) for contractors= (Number of time-wasting injuries) / (Total hours worked in the period) x hours rate (1,000,000) c. Lost-Time Injury Frequency Rate (LTIFR) for employees= (Number of time-wasting injuries) / (Total hours worked in the period) x hours rate (1,000,000) <p>The indicator presents the coverage of the data presented for both employees as for contractors.</p>
<p>Average salary by gender</p>	<p>The average salary is calculated, including other cash incentives, disaggregated by position and gender. The following are the definitions of the values presented in the indicator:</p> <p>Executive level: employees who have an executive function and play a Strategic role within an organization. They occupy high positions and influence in company-wide decisions. Executives usually report directly to the CEO and the CEO is included in the definition of executive level.</p> <p>Managerial level: all managerial level positions from managers to first line/junior to senior/senior managers with a reporting line of 2 levels or less from the CEO, but excluding positions of</p>

Indicator	Criteria
	<p>executive level. Managerial functions are those that involve planning, policy formulation, strategy development, direction and control.</p> <p>Non-managerial level: employees in charge of executive functions, such as Production and administrative positions. These employees have a role.</p> <p>Other cash incentives: These are monetary incentives paid in addition to the employee's regular salary to reward employees for their job performance or longevity. These incentives have an explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator is reported in local currency and follows the criteria of the S&P Global Corporate Sustainability Assessment (CSA).</p>
<p>Materialization of Strategic Risks</p>	<p>The indicator refers to the materialization of any of the 19 strategic risks of the organization presented in the period between 1 January and 31 December 2022. The indicator is presented as a ratio between materialized risks and identified risks.</p> <p>The organization determines the amount of risks materialized from the reports made by the process leaders (if they occur) and the following information must be presented for each materialized risk:</p> <ol style="list-style-type: none"> 1. Description of the risk 2. Risk category 3. Cause of risk materialization 4. Impact generated from the materialization of the risk. 5. Mitigation actions. In the case of no risk materialization, the the indicator is presented at 0 %.
<p>Structure, diversity and management of governing bodies</p>	<p>The indicator is composed of the following information:</p> <ol style="list-style-type: none"> 1. Number of women on the Board of Directors (employee representatives are not included in the total number of women on the Board Directive). 2. Average age of the members of the Board of Directors.



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Indicator	Criteria
	3. Number of independent members on the Board of Directors.
	4. Average seniority of the members of the Board of Directors.
	5. % (percentage) of attendance of the members of the Board of Directors.
	6. Number of Board meetings held per year (not including meetings of Board committees).



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Messrs,
Transportadora de Gas Internacional S.A. E.S.P - TGI.

AS-7688-23
July 7, 2023

To the Management of Transportadora de Gas Internacional S.A. E.S.P.

The 2022 Sustainability Report of **Transportadora de Gas Internacional S.A. E.S.P** as of December 31, 2022, has been prepared in accordance with the Global Reporting Initiative (GRI) standards and TGI's own criteria.

Ernst & Young Audit S.A.S., acted as independent verifier of the identified sustainability information, contained in the Sustainability Report, and its limited assurance report was released on March 25th, 2023. Our engagement was conducted in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000').

According to your request, we have reviewed the English language translation of the Sustainability Report and translated our respective limited assurance report as independent auditor.

Cordially,

PATRICIA
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Patricia Mendoza
Independent Auditor
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Independent accountant's assurance report

To the Management of Transportadora de Gas Internacional S. A. ESP

1. Scope

We have been engaged by **Transportadora de Gas Internacional S. A. ESP** - Subsidiary of Grupo Energía Bogotá - GEB (hereinafter referred to as "**TGI**" or "**the Company**") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the identified sustainability information (in the successive "**Subject Matter**") that is detailed in **Appendix 1** and contained in the Sustainability Report 2022 of **Transportadora de Gas Internacional S. A. ESP** (hereinafter "**SR22**") for the period between January 1st to December 31st, 2022.

2. Criteria applied by TGI

In preparing the **Subject Matter**, detailed in Appendix 1 and included in the **SR22**, **TGI** applied the Global Reporting Initiative (GRI) standards with the self-declared option of GRI 1 Fundamentals 2021 and its own criteria (the "**Criteria**") included in **Appendix 2** of this Report.

3. TGI's responsibilities

TGI's management is responsible for selecting **the Criteria**, and for presenting the **Subject Matter** in accordance with that **Criteria**, in all material respects . This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the **Subject Matter**, such that it is free from material misstatement, whether due to fraud or error.

4. EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the **Subject Matter** based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000') and local equivalent standard, and any other relevant assurance standard, and the terms of reference for this engagement as agreed with Grupo Energía Bogotá. E.S.P and its subsidiary **Transportadora de Gas Internacional S.A. E.S.P. - TGI** on January 16th, 2023. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the **Subject Matter** is presented in accordance with the **Criteria**, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing The **SR2022**, and applying analytical and other appropriate procedures.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the identified sustainability information as detailed in **Appendix 1**, applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with **TGI's** personnel to understand the business and the reporting process.
- b. Conduct interviews with key personnel to understand the process for collecting, collating, and presentation of the information of the **Subject Matter**.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the **Criteria**.
- d. Undertake analytical review procedures to support the reasonableness of the data.
- e. Identify and tested assumptions supporting calculations
- f. Test, on a sampling basis, the source information to check the accuracy of the data
- g. Compare the disclosures presented in the SR22 with what is established "in accordance" with the self-declared option by TGI as detailed in GRI Requirement 1 Foundations 2021 of the GRI Global Reporting Initiative Standards.

We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of our assurance engagement

Our assurance engagement was limited to the **Subject Matter** contained in the **SR22** for the period between January 1st and December 31st, 2022, and it does not cover information from prior years included in the **SR22** or related to forecasts or future targets.

Nor was it intended to determine whether the technological tools used to prepare the **SR22** are the most appropriate and/or efficient.

8. Conclusión

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the identified sustainability information (the "**Subject Matter**"), that is detailed in Appendix 1 and contained in the **SR22** for the period between January 1st to December 31st, 2022, for it to be in accordance with what is established in the criteria.

9. Restricted Use

This Report is intended solely for the information and use of **Transportadora de Gas Internacional S.A. E.S.P. - TGI** and is not intended to be and should not be used by anyone other than those specified parties.

Our responsibility with this assurance engagement is solely with the **Transportadora de Gas Internacional S.A. E.S.P.** Management, therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

10. Other information

The notification to the Global Reporting Initiative (GRI) about the publication of **the Report**, following the guidelines of GRI Standard 1: Fundamentals, Requirement 3 for the preparation of reports using the GRI Standards as reference (Notify GRI: the organization must notify GRI of the use of the GRI standards and its statement of use, by sending an email to reportregistration@globalreporting.org), is the responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Regards,

PATRICIA
MENDOZA
SIERRA

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Fecha: 2023.07.07
18:09:15 -05'00'

Patricia Mendoza
Independent Auditor
Professional ID 78856-T
Appointed by Ernst & Young Audit S.A.S.

APPENDIX 1

Subject Matter

The identified sustainability information (the "Subject Matter") in the scope of this Statement and included in the **SR22** issued by **Transportadora de Gas Internacional S.A. E.S.P.** on its website¹ is presented in the following table²:

Subject Matter IS22	Indicator / Content	Criteria	Indicator name / content
Energy transition and low carbon development Climate change	Company's own indicator	Company's own criteria	Total investment in the energy transition
	GRI	305-1	Direct (Scope 1) GHG emissions
	GRI	305-2	Energy indirect (Scope 2) GHG emissions
Operational excellence and service quality	Company's own indicator	Company's own criteria	Availability of gas transportation assets (%); Compressor station availability
Economic performance	GRI	201-1	Direct economic value generated and distributed
Innovation and digital transformation	Company's own indicator	Company's own criteria	Expenses allocated to R&D.
Environmental performance	GRI	302-1	Energy consumption within the organization
	GRI	303-5	Water consumption (v. 2018)
	CSA DJSI-2,3,5		Waste Disposal
Shared Prosperity	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Total social investment
Not applicable	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Fatalities and LTIFR on employees and contracts
Not applicable	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Average salary
Quality services / Customer management	Company's own indicator	Company's own criteria	Quality of service / Customer management
Strategic Relations and Regulatory Management	Company's own indicator	Company's own criteria	Strategic relationship and regulatory compliance
Innovation	Company's own indicator	Company's own criteria	Incremental transportation MPCDs (associated with new initiatives) in Urban-Mobility, Generation and Industry.

¹ The maintenance and integrity of the Company's website (<https://www.tgi.com.co/>) repository of the **SR22**, is the responsibility of **TGI's** Management. The work carried out by **EY** does not include these activities and, therefore, **EY** does not accept any responsibility for any difference between the information presented on said website and the indicators contained in the **SR22** on which the Engagement was carried out and the conclusion was issued.

² Besides from what is described in the table, which establishes the scope of our work, we do not apply assurance procedures on the other information included in the **SR22** and, accordingly, we do not express a conclusion on said information.

ANEXO 2

1. GRI Criteria

The assurance criteria that are applicable to the **Subject Matter** and to the presentation "in accordance" with self-declared conformity option" are defined based on what is established in the GRI 1: Fundamentals (2021) and its thematic disclosures available on the page <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-spanish-translations/>.

2. Own Indicator Criteria

Below are the assurance criteria that are applicable to **TGI's** own indicators, which are subject to limited assurance and are listed in the GRI content index of the **SR22** and this Report to make them available to stakeholders.

These assurance criteria are an integral part of our limited and independent accountant's assurance report.

Indicator	Criteria
Total investment in the energy transition	<p>Total energy transition investment is defined as the sum of energy transition-related investments. sum of energy transition-related investments verifiable in the Financial Statements. verifiable in the financial statements.</p> <p>Energy transition investment is defined as transition is defined as any investment associated with research and infrastructure projects related to generation by means of renewable sources and FN CER, and the development of strategies and initiatives that contribute to accelerate the contribute to the acceleration of the energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ol style="list-style-type: none"> 1. Renewable energies for self-consumption 2. Biogas 3. Hydrogen 4. Wind and solar energy 5. Smart-grids 6. Transmission and/or distribution infrastructure for the connection of renewable energy projects 7. New businesses in energy transition and substitution of high-emission fossil fuels <p>This indicator is reported in US dollars (USD).</p>
Availability of infrastructure in operation	<p>It results from the quotient of the difference between the total hours in the period and the sum of total unplanned and planned maintenance hours. sum of total unplanned and planned maintenance hours; and the total hours of the period. Includes transportation infrastructure, stations and equipment.</p>



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Indicator	Criteria
Expenses allocated to R&D.	<p>Total R&D&I expenses correspond to the costs incurred in activities or initiatives that promote research, development, and innovation within GEB and its subsidiaries and abroad in innovation ecosystems relevant to the innovation ecosystems relevant to the corporate group. These costs include indirect or administrative expenses (e.g., in personnel dedicated partially or totally to or totally dedicated to R&D activities, administration of open innovation and training programs, and and training programs, and support activities to manage innovation projects), and direct expenditures or investments in R&D and innovation projects and digital transformation of the organization and its subsidiaries. These R&D&I expenses may also include content development costs, development of media projects, software development costs, solution testing and experimentation as part of an innovation process or as a within the framework of an innovation or digitization process.</p> <p>Some topics prioritized for the dedication of innovation resources include Industry 4.0 and digital transformation, decarbonization, energy storage energy storage, distributed energy resources and infrastructure, social tech, hydrogen and low-gases tech, smart cities, and smart grids.</p> <p>This indicator is reported in US dollars (USD).</p>
Total Social investment	<p>This indicator is made up of (3) categories of social investment (i) charitable donations, (ii) community investment and (iii) commercial initiatives. commercial initiatives. The following is a definition of each category (according to DJSI):</p> <ol style="list-style-type: none"> 1. charitable donations: refers to one-time or occasional support to good causes in response to the needs and requests of local, regional, governmental local, regional and national governmental organizations, and charitable and community charitable and community organizations, at the request of employees or in reaction to external events, such as emergency relief situations. It is often considered as traditional philanthropy or grantmaking. 2. Community investment: refers to long-term strategic involvement in, and partnership with, charities and community organizations with local, regional and national governmental, charitable and community organizations to address a limited range of social issues chosen by the chosen by the Group to protect its long-term corporate interests and enhance its reputation. 3. Commercial initiatives: are those activities related to the Group in the community, generally carried out by the commercial departments to directly support the success of the organization, promoting its brand, corporate identity and other policies in partnership with local, regional and national government organizations and charitable and national governmental organizations and charitable and community organizations.
Fatalities and LTIFR on employees and contracts	<p>This indicator presents the company's occupational health and safety management in compliance with its corporate value of "life first"</p> <p>- Number Work-related fatalities for contractors and employees</p> <p>a. Lost-Time Injury Frequency Rate (LTIFR) for contractors= (Number of lost-time injuries) / (Total hours worked in the period) x (Total hours worked in the period) x Hours Rate (1,000,000).</p> <p>b. Lost-Time Injury Frequency Rate (LTIFR) for employees= (Number of Lost-Time Injuries) / (Total hours worked in the period) x Hours rate (1,000,000)</p>



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Indicator	Criteria
Average salary by gender	<p>The indicator presents the coverage of the data presented for both employees and contractors. The average salary is calculated, including other cash incentives, broken down by position and gender</p> <p>The following are the definitions of the values presented in the indicator:</p> <p>Executive level: employees who have an executive function and play a strategic role within an organization. They hold senior positions and influence decisions throughout the company. Executives generally report directly to the CEO and the CEO is included in the definition of executive level.</p> <p>Managerial level: all managerial level positions from first line/junior managers to senior/senior managers with a reporting line of 2 levels or less from the CEO, but excluding executive level positions. Managerial functions are those that involve planning, policy formulation, planning, policy formulation, strategy development, direction and control.</p> <p>Non-managerial level: employees in charge of executive functions, such as production and administrative positions. These employees have a limited role or no management role.</p> <p>Other cash incentives: these are cash incentives paid in addition to the employee's regular salary to reward employees for their job performance or longevity. These incentives have explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator should be reported in local currency.</p>
Quality of service / Customer management	<p>The indicator consists of the percentage of surveyed users (both respondents and non-respondents) out of the total number of users of the organization, the average value of the perception of the quality of service and expected goal.</p> <p>The variables correspond to quantitative aspects taking into account the score given by the client for each question, where subjective aspects are rated. The methodology consists of the average obtained for each answer to obtain the total score of qualification.</p>
Strategic relationship and regulatory compliance	<p>The indicator consists of Contributions made to trade associations or tax-exempt groups. It is presented as Affiliations, Participation in events with brand positioning and Studies. TGI's participation in ANDESCO, ANDI and Naturgas, associations of which it is a member and participates.</p>
Incremental transportation MPCDs (associated with new initiatives) in Urban-Mobility, Generation and Industry.	<p>The indicator presents the sum of the total volume of incremental demand incorporated for the business units.</p> <p>The following business units are considered:</p> <ol style="list-style-type: none">1. Mobility2. Industry



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Indicator	Criteria
Waste disposal	<p>This indicator provides the total solid waste disposed of by the organization and the waste generated from the operation.</p> <p>Total waste generated: Solid waste generated during operation and administrative activities, during consumption and any other human activity.</p> <p>Total waste used / recycled / sold: Waste generated that has been reused, recycled or sold e.g. for energy recovery purposes.</p> <p>Total waste disposed: solid waste that is deposited in landfill, deep well injection or incinerated without energy recovery (either off-site or on-site). Excluding used / recycled / sold</p> <p>Waste should be reported in dry metric tons of waste. Waste from extraordinary activities should NOT be considered.</p>



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Dear Sirs
Gas Natural de Lima y Callao S.A.
(Subsidiary of Grupo Energía Bogotá S.A. - GEB):

AS-8179-23
July 31st, 2023

Independent accountant's assurance Report

To the Management of Gas Natural de Lima and Callao S.A. - Calidda (Subsidiary of Grupo Energía Bogotá S.A. - GEB):

1. Scope

We have been engaged by Calidda S.A.C. (Calidda - **Filial of Grupo Energía Bogotá S.A. (GEB)**) (hereinafter "**Calidda**" or "**the Company**") to perform a limited assurance engagement, as defined by the Information Assurance Standards accepted in Colombia (ISAE 3000) (hereinafter "**The Engagement**"), and to report on the identified sustainability information (the "**Subject Matter**") detailed in **Annex 1** and contained in Calidda's "Informe de sostenibilidad 2022" (the "Report") in its Spanish version for the period from January 1 to December 31, 2022.

2. Calidda's Applied Criteria

In preparing the identified sustainability information (Subject Matter) detailed in Annex 1, Calidda applied the criteria of the GRI *Global Reporting Initiative* Standards in accordance with self-declared conformity and proprietary criteria (the Criteria) included in Annex 2 of this Report.

3. Calidda's Responsibilities

The Management of The Company is responsible for selecting the Criteria and presenting the Subject Matter in accordance with these Criteria, in all material aspects. This responsibility includes establishing and maintaining internal controls, proper record-keeping, and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

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4. EY's Responsibilities

Our responsibility is to express a conclusion about the presentation of the Subject Matter based on the evidence we have obtained.

We have carried out our commitment in accordance with International Standards on Assurance Engagements other than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this engagement agreed with GEB and The Company on January 16th, 2023. Such standards require us to plan and perform our engagement to obtain limited assurance on whether material modifications must be made to the Subject Matter for it to be presented in accordance with the Criteria. The nature, timing and extend of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to support our conclusions of limited verification.

5. Our Independence and Quality Control

We have maintained our independence and confirmed that we comply with the requirements of the Code of Ethics for Professional Accountants issued by the *International Ethics Standards Board for Accountants*, and we have the required competence and experience to carry out this assurance engagement.

EY also applies International Quality Control Standard 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive quality assurance system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

6. Description of the Procedures Performed

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extend than for reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. As such, our review does not guarantee that we have become aware of all material matters that would be disclosed in a reasonable assurance engagement.

Our verification scope was not designed to provide assurance on internal controls. Our procedures did not include testing of controls, or the execution of procedures related to aggregated review or data calculation in information systems.

A limited assurance engagement consists of making inquiries primarily to those responsible for the preparation of the identified sustainability information detailed in Annex 1 and applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with the Group's personnel to understand the business and the Report preparation process.
- b. Conduct interviews with those responsible for the Report to understand the process of data collection, consolidation, and presentation of the Subject Matter.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- d. Undertake analytical review procedures to support the reasonableness of the data.
- e. Identify and test assumptions that support the calculations.
- f. Test, on a sampling basis, the source information to check the accuracy of the data
- g. Compare the disclosures presented in the Report with what is established in the compliance self-declared by the Company in accordance with the requirements of compliance with the GRI Standard 1.

We have also executed other procedures that we deemed necessary given the circumstances.

7. Limitations of Our Assurance Commitment

Our assurance engagement was limited to the Subject Matter contained in the Report for the period between January 1 and December 31, 2022, does not include information from previous years included in the Report, nor is it related to future projections or future targets.

Nor did it intend to determine whether the technological tools used for the development of The Report are the most appropriate and/or efficient.

8. Conclusion

Based on our procedures and the evidence obtained, we have no knowledge of any material modifications that need to be made to the identified sustainability information detailed in Annex 1, for the period from January 1 to December 31, 2022, to be in accordance with the Criteria.



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Gas Natural de Lima y Callao S.A.

Page 4
July 31st, 2023

9. Use of This Verification Report

This report is intended exclusively for the information and use of Calidda and is not intended to be used, nor should it be used, by anyone other than the specified parties.

Our responsibility, when conducting verification activities, is solely with the Group Management, therefore, we do not accept or assume any responsibility for any other purpose or in relation to any other person or organization.

Other information

The notification to the Global Reporting Initiative (GRI) about the publication of **The Report**, following the guidelines of the GRI 1 standard: Foundations, In accordance requirements 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org, is responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Yours sincerely,

PATRICIA
MENDOZA
SIERRA

Patricia Mendoza

Chartered Accountant

Professional License 78856-T

Appointed by Ernst & Young Audit S.A.S.

Firmado digitalmente por
PATRICIA MENDOZA SIERRA
Fecha: 2023.08.08 16:04:33
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ANNEX 1

Subject Matter

The identified sustainability information (the "Subject Matter") within the scope of this Report and included in the Spanish Sustainability Report issued by **Gas Natural de Lima y Callao S.A. - Cálidda (a subsidiary of Grupo Energía Bogotá - GEB)** on its website¹ is presented in the following table²:

Relevant Issue (Material)	Indicator	Standard	Subject Matter	Indicator Value Assured by EY
Energy transition and low-carbon development	Own	Own	Cálidda's Investments in the Energy Transition	USD 138.138.767 (Page 127)
Climate change	305-1	GRI	Direct (Scope 1) GHG emissions	18.741,29 TonCO2eq. Biogenic Emissions:9,41 TonCO2eq. (Page 115)
	305-2	GRI	Energy indirect (Scope 2) GHG emissions	593,52 TonCO2eq. (Page 116)
Operational excellence and service quality	Own	Own	Availability of Operational Infrastructure	Availability of assets in gas distribution: 100% (Page 9)
Financial performance	201-1	GRI	Direct economic value generated and distributed	VEG: USD 815,107 VED: USD 1.449.926 VER: USD -634.819 Social investment: USD 685.752 (Page 132)
Innovation	Own	Own / CSA of S&P Global	R&D expenses	USD 1.064.415 (Page 109)
Environmental performance	302-1	GRI	Energy consumption within the organization	268.429,66 GJ (Page 44)
	303-5	GRI / CSA of S&P Global	Water consumption (as of 2018)	0,08 ML (Page 115)

¹ The maintenance and integrity of the Company's website (<https://www.calidda.com.pe/>), which serves as a repository for the Report, is the responsibility of GEB Management. The work performed by EY does not include consideration of these activities, and therefore, EY accepts no responsibility for any discrepancies between the information presented on the website and the Subject Matter contained in the Report on which the Engagement was performed and the conclusion was issued.

² Apart from what is described in the table, which outlines the scope of our work, we do not apply assurance procedures to the remaining information included in the Report and, as a result, we do not express a conclusion on such information.

Relevant Issue (Material)	Indicator	Standard	Subject Matter	Indicator Value Assured by EY		
	Own/CSA of S&P Global - 2.4.1	Own / CSA of S&P Global	Waste disposal	Hazardous and non-hazardous waste destined for disposal:1.263,78Ton (Page 117) Waste not destined for disposal: 52,48 (Page 144) Executive Level Men: USD 11.510 Executive Level Women: USD 8.479 Management Level Men:USD 4.930 Management Level Women:USD 4.669 Non-Management Level Men:USD 4.945 Non-Management Level Women:USD 4.863 (Page 131)		
People management	Own / CSA of S&P Global 3.1.4	Own / CSA of S&P Global Global 3.1.4	Average salary by gender	Executive Level Men: USD 11.510 Executive Level Women: USD 8.479 Management Level Men:USD 4.930 Management Level Women:USD 4.669 Non-Management Level Men:USD 4.945 Non-Management Level Women:USD 4.863 (Page 131)		
Not applicable	Own	Own	NPS in the residential segment (Net Promoter Score)	47% (Page 6)		
				Job Category	Average Hours Men	Average Hours Women
Not applicable	404-1	GRI	Average hours of training per year per employee	Senior Management	15	25
				Middle Management	39	35
				Advisor	38	26
				Professional	35	24
				Support	11	12
				(Page 128)		
Not applicable	204-1	GRI	Proportion of spending on local suppliers	95% (Page 133)		

ANNEX 2

1. GRI Content Criteria

The assurance criteria that are applicable to the **Subject Matter** and the self-declared conformity statement are defined based on the provisions stated in the document GRI document 1_Foundations 2021 and its thematic contents available on the [GRI - GRI Standards English Language \(globalreporting.org\)](https://www.globalreporting.org/standards/gri-standards-2021/)

2. Own Indicators Criteria

Below are the assurance criteria applicable to the own indicators, subject to limited assurance, which are related in the GRI Content Index of the Cálidda Report and this Report to make them available to stakeholders.

These evaluation criteria are an integral part of our limited assurance report by the independent auditor

Indicator	Criterion
Investments of Calidda in the Energy Transition	<p>Total Investment for Energy Transition is defined as the sum of verifiable investments related to energy transition in the Financial Statements. Investment for energy transition includes all investments associated with research and infrastructure projects related to renewable energy sources and FNCER (Non-Conventional Renewable Energy), as well as the development of strategies and initiatives contributing to accelerating energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ul style="list-style-type: none"> • Renewable energies for self-consumption • Biogas • Hydrogen • Wind and solar energy • Smart grids • Transmission and/or distribution infrastructure for connecting renewable energy projects • New businesses in energy transition and substitution of high-emission fossil fuels • New gas distribution connections (Applicable to Peru) <p>This indicator is presented in US dollars (USD).</p>
Availability of Operating Infrastructure	<p>Availability of gas distribution infrastructure:</p> <p>Calidda: Defined as the average time between system failures divided by the sum of average repair times and average time between failures, considering transport and distribution networks, City Gate, High-pressure network, connections, and stations.</p>



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Indicador	Criterio
Expenditure on R&D+i (Research, Development, and Innovation)	<p>Total expenses in R&D+i correspond to costs incurred in activities or initiatives promoting research, development, and innovation within GEB and its subsidiaries, both internally and externally in relevant innovation ecosystems for the corporate group. These costs include indirect or administrative expenses (e.g., personnel dedicated partially or entirely to R&D+i activities, administration of open innovation programs and training, and support activities for managing innovation projects), as well as direct expenses or investments in ventures, R&D+i projects, and digital transformation of the organization and its subsidiaries. These R&D+i expenses may also include content development, media project development costs, software development costs, solution testing, and experiments within an innovation or digitization process. Some prioritized themes for allocating innovation resources include Industry 4.0 and digital transformation, decarbonization, energy storage, distributed energy resources, and infrastructure, social tech, hydrogen and low-carbon gases, smart cities, and smart grids.</p> <p>This indicator is presented in US dollars (USD).</p>
Own / CSA of S&P Global - 2.4.1 Waste Disposal	<p>This indicator provides the total of solid waste disposed of by the organization and the waste recycled/generated from the operation of each subsidiary.</p> <p>Total Waste Generated: Solid waste generated during operational and administrative activities, including consumption and any other human activity.</p> <p>Total Waste Used/Recycled/Sold: Generated waste that has been reused, recycled, or sold, e.g., for energy recovery purposes.</p> <p>Total Waste Disposed: Solid waste deposited in landfills, deep well injection, or incinerated without energy recovery (either on-site or off-site). Excluding waste used/recycled/sold.</p> <p>Wastes must be reported in metric tons of dry waste. Waste from extraordinary activities should not be considered.</p> <p><u>The total verified waste for Calidda includes waste generated in its operation intended for Non-Elimination and Elimination, excluding waste generated for land clearing and non-contaminated water</u></p>



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Indicador	Criterio
Average Salary by Gender	<p>The average salary, including other cash incentives, is calculated by position and gender. The following are the definitions of the values presented in the indicator:</p> <p>Executive level: Employees with executive functions who play a strategic role within an organization. They hold high positions and influence decisions throughout the company. Executives generally report directly to the CEO, and the CEO is included in the executive level definition.</p> <p>Managerial level: All managerial positions from frontline/junior managers to top/senior managers with a reporting line of 2 levels or less from the CEO, excluding executive-level positions. Managerial functions involve planning, policy-making, strategy development, direction, and control.</p> <p>Non-managerial level: Employees in charge of executive functions, such as production and administrative positions. These employees have limited or no administrative role.</p> <p>Other cash incentives: These are monetary incentives paid in addition to the regular salary of the employee to reward them for their work performance or longevity. These incentives have an explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator is reported in local currency and follows the criteria of the Corporate Sustainability Assessment (CSA) of S&P Global.</p>
NPS (Net Promoter Score)	<p>This indicator measures customer intention to recommend the service of Calidda. The measurement of Net Promoter Score (NPS) is carried out through a survey, and the question measuring NPS is as follows: "How likely are you to recommend Calidda's service to a friend, colleague, or family member?"</p> <p>Rating scale: From 0 to 10 Calculation formula: % of Detractors minus % of Promoters</p>



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Messrs
Transportadora de Energía de Centroamérica, S.A.
Conecta (Subsidiary of Grupo Energía Bogotá S.A. - GEB):
Bogotá, D.C.

AS-8614-23
August 17th, 2023

Independent Accountant's Assurance Report

To the Management Transportadora de Energía de Centroamérica, S.A. Conecta (Subsidiary of Grupo Energía Bogotá S.A. - GEB):

1. Scope

We have been engaged by Transportadora de Energía de Centroamérica, S.A. (Conecta- **Filial of Grupo Energía Bogotá S.A. (GEB)** (hereinafter "**Conecta**" or "**the Company**") to perform a limited assurance engagement, as defined by the Information Assurance Standards accepted in Colombia (ISAE 3000) (hereinafter "**The Engagement**"), and to report on the identified sustainability information (the "**Subject Matter**") detailed in **Annex 1** and contained in Conecta's "Informe de sostenibilidad 2022" (the "Report") in its Spanish version for the period from January 1 to December 31, 2022.

2. Conecta's Applied Criteria

In preparing the identified sustainability information (Subject Matter) detailed in Annex 1, Conecta applied the criteria of the GRI *Global Reporting Initiative* Standards in accordance with self-declared conformity and proprietary criteria (the Criteria) included in Annex 2 of this Report.

3. Conecta's Responsibilities

The Management of The Company is responsible for selecting the Criteria and presenting the Subject Matter in accordance with these Criteria, in all material aspects. This responsibility includes establishing and maintaining internal controls, proper record-keeping, and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

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Transportadora de Energía de Centroamérica, S.A.
Conecta (Subsidiary of Grupo Energía Bogotá S.A. - GEB)

Page 2
August 17th, 2023

4. EY's Responsibilities

Our responsibility is to express a conclusion about the presentation of the Subject Matter based on the evidence we have obtained.

We have carried out our commitment in accordance with International Standards on Assurance Engagements other than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this engagement agreed with GEB and The Company on January 16th, 2023. Such standards require us to plan and perform our engagement to obtain limited assurance on whether material modifications must be made to the Subject Matter for it to be presented in accordance with the Criteria. The nature, timing and extend of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to support our conclusions of limited verification.

5. Our Independence and Quality Control

We have maintained our independence and confirmed that we comply with the requirements of the Code of Ethics for Professional Accountants issued by the *International Ethics Standards Board for Accountants*, and we have the required competence and experience to carry out this assurance engagement.

EY also applies International Quality Control Standard 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive quality assurance system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

6. Description of the Procedures Performed

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extend than for reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. As such, our review does not guarantee that we have become aware of all material matters that would be disclosed in a reasonable assurance engagement.



Transportadora de Energía de Centroamérica, S.A.
Conecta (Subsidiary of Grupo Energía Bogotá S.A. - GEB)

Page 3
August 17th, 2023

Our verification scope was not designed to provide assurance on internal controls. Our procedures did not include testing of controls, or the execution of procedures related to aggregated review or data calculation in information systems.

A limited assurance engagement consists of making inquiries primarily to those responsible for the preparation of the identified sustainability information detailed in Annex 1 and applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with the Group's personnel to understand the business and the Report preparation process.
- b. Conduct interviews with those responsible for the Report to understand the process of data collection, consolidation, and presentation of the Subject Matter.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- d. Undertake analytical review procedures to support the reasonableness of the data.
- e. Identify and test assumptions that support the calculations.
- f. Test, on a sampling basis, the source information to check the accuracy of the data
- g. Compare the disclosures presented in the Report with what is established in the compliance self-declared by the Company in accordance with the requirements of compliance with the GRI Standard 1.

We have also executed other procedures that we deemed necessary given the circumstances.

7. Limitations of Our Assurance Commitment

Our assurance engagement was limited to the Subject Matter contained in the Report for the period between January 1 and December 31, 2022, does not include information from previous years included in the Report, nor is it related to future projections or future targets.



Transportadora de Energía de Centroamérica, S.A.
Conecta (Subsidiary of Grupo Energía Bogotá S.A. - GEB)

Page 4
August 17th, 2023

Nor did it intend to determine whether the technological tools used for the development of The Report are the most appropriate and/or efficient.

8. Conclusion

Based on our procedures and the evidence obtained, we have no knowledge of any material modifications that need to be made to the identified sustainability information detailed in Annex 1, for the period from January 1 to December 31, 2022, to be in accordance with the Criteria.

9. Use of This Verification Report

This report is intended exclusively for the information and use of Conecta and is not intended to be used, nor should it be used, by anyone other than the specified parties.

Our responsibility, when conducting verification activities, is solely with the Group Management, therefore, we do not accept or assume any responsibility for any other purpose or in relation to any other person or organization.

Other Information

The notification to the Global Reporting Initiative (GRI) about the publication of **The Report**, following the guidelines of the GRI 1 standard: Foundations, In reference requirements 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org, is responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Yours sincerely,

PATRICIA
MENDOZA
SIERRA

Firmado digitalmente por
PATRICIA
MENDOZA SIERRA

Patricia Mendoza
Chartered Accountant
Professional License 78856-T
Appointed by Ernst & Young Audit S.A.S.

ANNEX 1

Subject Matter

The identified sustainability information (the "Subject Matter") within the scope of this Report and included in the Spanish Sustainability Report issued **Transportadora de Energía de Centroamérica, S.A. Conecta (a subsidiary of Grupo Energía Bogotá - GEB)** on its website¹ is presented in the following table²:

Relevant Issue (Material)	Indicator	Standard	Subject Matter	Indicator Value Assured by EY
Energy transition and low-carbon development	Own	Own	Contribution to the Energy Transition	32.083.662 USD
Climate change	305-1	GRI	Direct (Scope 1) GHG emissions	33,5 TCO2eq.
	305-2	GRI	Energy indirect (Scope 2) GHG emissions	736,1 TCO2eq.
Operational excellence and service quality	Own	Own	Availability of Operational Infrastructure	Availability of energy transmission assets: 100%
Financial performance	201-1	GRI	Direct economic value generated and distributed	VEG: 36.461.245 USD VED: 18.460.568 USD VER: 18.000.776 USD
Environmental performance	302-1	GRI	Energy consumption within the organization	8931,8 GJ
	303-5	GRI / CSA of S&P Global	Water consumption (as of 2018)	1,58ML
	Own/DJSI	Own/DJSI	Waste Disposal and Generation	5.95 Ton
Shared prosperity	Own/DJSI	Own/DJSI	Fatalities and LTIFR (Lost Time Injury Frequency Rate) in employees and contractors.	Fatalities: 0 Employee LTIFR: 0.0 Contractor LTIFR: 2.06

¹ The maintenance and integrity of the Company's website (<https://www.grupoenergiabogota.com/>) which serves as a repository for the Report, is the responsibility of GEB Management. The work performed by EY does not include consideration of these activities, and therefore, EY accepts no responsibility for any discrepancies between the information presented on the website and the Subject Matter contained in the Report on which the Engagement was performed and the conclusion was issued.

² Apart from what is described in the table, which outlines the scope of our work, we do not apply assurance procedures to the remaining information included in the Report and, as a result, we do not express a conclusion on such information.



Relevant Issue (Material)	Indicator	Standard	Subject Matter	Indicator Value Assured by EY
Not applicable	Own/DJSI	Own/DJSI	Gender Wage Average	Top Management Men: \$8,787 USD Top Management Women: \$7,337 USD Middle Management Men: \$4,534 USD Middle Management Women: \$3,978 USD Non-Managerial Level Men: \$2,343 USD Non-Managerial Level Women: \$2,054 USD

ANNEX 2

1. GRI Content Criteria

The assurance criteria that are applicable to the **Subject Matter** and the self-declared in reference statement are defined based on the provisions stated in the document GRI document 1_Foundations 2021 and its thematic contents available on the [GRI - GRI Standards English Language \(globalreporting.org\)](https://www.globalreporting.org/standards/gri-standards-2021/)

2. Own Indicators Criteria

Below are the assurance criteria applicable to the own indicators, subject to limited assurance, which are related in the GRI Content Index of the Conecta Report and this Report to make them available to stakeholders.

These evaluation criteria are an integral part of our limited assurance report by the independent auditor

Indicator	Criterion
Investments of Conecta in the Energy Transition	<p>Total Investment for Energy Transition is defined as the sum of verifiable investments related to energy transition in the Financial Statements. Investment for energy transition includes all investments associated with research and infrastructure projects related to renewable energy sources and FNCER (Non-Conventional Renewable Energy), as well as the development of strategies and initiatives contributing to accelerating energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ul style="list-style-type: none"> • Renewable energies for self-consumption • Biogas • Hydrogen • Wind and solar energy • Smart grids • Transmission and/or distribution infrastructure for connecting renewable energy projects • New businesses in energy transition and substitution of high-emission fossil fuels • New gas distribution connections (Applicable to Peru) <p>This indicator is presented in US dollars (USD).</p>
Availability of Operating Infrastructure	<p>Availability of gas distribution infrastructure:</p> <p>Contugas and Calidda: Defined as the average time between system failures divided by the sum of average repair times and average time between failures, considering transport and distribution networks, City Gate, High-pressure network, connections, and stations.</p> <p>Infrastructure Availability in Gas Transportation:TGI: It is the quotient of the difference between the total hours in the period and the sum of total hours of unplanned and planned maintenance, divided by the total hours in the period. This includes transportation infrastructure, stations, and equipment.</p>

Indicator	Criterion
	<p>Infrastructure Availability in Power Transmission: Conecta: The quotient between the total number of available hours for the equipment and the total number of calendar hours in the same period. This encompasses the infrastructure of transmission lines and inductive equipment (Transformers and reactors).</p> <p>Transmission Branch: It's defined as the total time over a given period during which an asset was in service or available for service. This includes infrastructure associated with electricity transportation operating at voltages equal to or higher than 220 kV, and electricity transportation operating at voltages lower than 220 kV that are used by more than one user.</p> <p>Infrastructure Availability in Power Distribution: ElectroDunas: It's the quotient of the difference between the total hours in a specific period and the hours of downtime due to failures, divided by the total hours in that period. This involves installations equal to or greater than 10 kV and less than 33 kV.</p>
<p>Expenditure on R&D+i (Research, Development, and Innovation)</p>	<p>Total expenses in R&D+i correspond to costs incurred in activities or initiatives promoting research, development, and innovation within GEB and its subsidiaries, both internally and externally in relevant innovation ecosystems for the corporate group. These costs include indirect or administrative expenses (e.g., personnel dedicated partially or entirely to R&D+i activities, administration of open innovation programs and training, and support activities for managing innovation projects), as well as direct expenses or investments in ventures, R&D+i projects, and digital transformation of the organization and its subsidiaries. These R&D+i expenses may also include content development, media project development costs, software development costs, solution testing, and experiments within an innovation or digitization process. Some prioritized themes for allocating innovation resources include Industry 4.0 and digital transformation, decarbonization, energy storage, distributed energy resources, and infrastructure, social tech, hydrogen and low-carbon gases, smart cities, and smart grids.</p> <p>This indicator is presented in US dollars (USD).</p>
<p>DJSI-2,3,5 Waste Disposal</p>	<p>This indicator provides the total of solid waste disposed of by the organization and the recycled waste generated from the operation of each subsidiary.</p> <p>Total Waste Generated: Solid waste generated during operations and administrative activities, including waste from consumption and any other human activity.</p> <p>Total Waste Reused / Recycled / Sold: Generated waste that has been reused, recycled, or sold, for example, for energy recovery purposes.</p> <p>Total Waste Disposed: Solid waste that is disposed of in landfills, deep well injection, or incinerated without energy recovery (either off-site or on-site). Excluding waste that has been reused / recycled / sold.</p> <p>Waste must be reported in metric tons of dry waste. Waste from extraordinary activities should NOT be considered.</p>
<p>Type of Social Investment</p>	<p>This indicator is composed of (3) categories of social investment: (i) charitable donations, (ii) community investment, and (iii) business initiatives. Each category is defined as follows (according to the S&P Global Corporate Sustainability Assessment):</p> <ul style="list-style-type: none"> • Charitable Donations: This refers to one-time or occasional support for good causes in response to the needs and requests of local, regional, and national government organizations, charities, and community organizations, employee requests, or as a reaction to external events, such as emergency relief situations. It is often considered traditional philanthropy or grant giving.

Indicator	Criterion
<p>Fatalities and LTIFR (Lost Time Injury Frequency Rate) in employees and contractors.</p>	<ul style="list-style-type: none"> • Community Investment: This refers to long-term strategic engagement with and partnership with local, regional, and national government organizations, charities, and community organizations to address a limited set of social issues chosen by the Group to protect its long-term corporate interests and enhance its reputation. • Business Initiatives: These are activities related to the Group within the community, typically carried out by business departments to directly support the organization's success, promote its brand and corporate identity, and other policies in partnership with local, regional, and national government organizations and charities, as well as community organizations. <p>This indicator reflects the management of workplace safety and health in compliance with its corporate value of "life first":</p> <ul style="list-style-type: none"> • Number of work-related Fatalities for contractors and employees. • Lost-Time Injury Frequency Rate (LTIFR) for contractors = (Number of injuries resulting in lost time) / (Total hours worked in the period) x Hourly rate (1,000,000). • Lost-Time Injury Frequency Rate (LTIFR) for employees = (Number of injuries resulting in lost time) / (Total hours worked in the period) x Hourly rate (1,000,000). <p>The indicator presents the coverage of the data provided for both employees and contractors.</p>
<p>Average Salary by Gender</p>	<p>The average salary, including other cash incentives, is calculated by position and gender. The following are the definitions of the values presented in the indicator:</p> <p>Executive level: Employees with executive functions who play a strategic role within an organization. They hold high positions and influence decisions throughout the company. Executives generally report directly to the CEO, and the CEO is included in the executive level definition.</p> <p>Managerial level: All managerial positions from frontline/junior managers to top/senior managers with a reporting line of 2 levels or less from the CEO, excluding executive-level positions. Managerial functions involve planning, policy-making, strategy development, direction, and control.</p> <p>Non-managerial level: Employees in charge of executive functions, such as production and administrative positions. These employees have limited or no administrative role.</p> <p>Other cash incentives: These are monetary incentives paid in addition to the regular salary of the employee to reward them for their work performance or longevity. These incentives have an explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator is reported in local currency and follows the criteria of the Corporate Sustainability Assessment (CSA) of S&P Global.</p>



**Building a better
working world**

Dear Sirs
Contugas S.A.C.
(Subsidiary of Grupo Energía Bogotá S.A. - GEB):

AS-7687-23
July 7th, 2023

Independent accountant's assurance Report

To the Management of Gas Natural de Lima and Callao S.A. - Contugas (Subsidiary of Grupo Energía Bogotá S.A. - GEB):

1. Scope

We have been engaged by Contugas S.A.C. (Contugas - **Filial of Grupo Energía Bogotá S.A. (GEB)**) (hereinafter "**Contugas**" or "**the Company**") to perform a limited assurance engagement, as defined by the Information Assurance Standards accepted in Colombia (ISAE 3000) (hereinafter "**The Engagement**"), and to report on the identified sustainability information (the "**Subject Matter**") detailed in **Annex 1** and contained in Contugas's "Informe de sostenibilidad 2022" (the "Report") in its Spanish version for the period from January 1 to December 31, 2022.

2. Contugas's Applied Criteria

In preparing the identified sustainability information (Subject Matter) detailed in Annex 1, Contugas applied the criteria of the GRI *Global Reporting Initiative* Standards in accordance with self-declared conformity and proprietary criteria (the Criteria) included in Annex 2 of this Report.

3. Contugas's Responsibilities

The Management of The Company is responsible for selecting the Criteria and presenting the Subject Matter in accordance with these Criteria, in all material aspects. This responsibility includes establishing and maintaining internal controls, proper record-keeping, and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

4. EY's Responsibilities

Our responsibility is to express a conclusion about the presentation of the Subject Matter based on the evidence we have obtained.

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We have carried out our commitment in accordance with International Standards on Assurance Engagements other than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this engagement agreed with GEB and The Company on January 16th, 2023. Such standards require us to plan and perform our engagement to obtain limited assurance on whether material modifications must be made to the Subject Matter for it to be presented in accordance with the Criteria. The nature, timing and extend of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to support our conclusions of limited verification.

5. Our Independence and Quality Control

We have maintained our independence and confirmed that we comply with the requirements of the Code of Ethics for Professional Accountants issued by the *International Ethics Standards Board for Accountants*, and we have the required competence and experience to carry out this assurance engagement.

EY also applies International Quality Control Standard 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive quality assurance system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

6. Description of the Procedures Performed

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extend than for reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. As such, our review does not guarantee that we have become aware of all material matters that would be disclosed in a reasonable assurance compromise.

Our verification scope was not designed to provide assurance on internal controls. Our procedures did not include testing of controls, or the execution of procedures related to aggregated review or data calculation in information systems.

A limited assurance engagement consists of making inquiries primarily to those responsible for the preparation of the identified sustainability information detailed in Annex 1 and applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with the Group's personnel to understand the business and the Report preparation process.
- b. Conduct interviews with those responsible for the Report to understand the process of data collection, consolidation, and presentation of the Subject Matter.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- d. Undertake analytical review procedures to support the reasonableness of the data.
- e. Identify and test assumptions that support the calculations.
- f. Test, on a sampling basis, the source information to check the accuracy of the data
- g. Compare the disclosures presented in the Report with what is established in the compliance self-declared by the Company in accordance with the requirements of compliance with the GRI Standard 1.

We have also executed other procedures that we deemed necessary given the circumstances.

7. Limitations of Our Assurance Commitment

Our assurance engagement was limited to the Subject Matter contained in the Report for the period between January 1 and December 31, 2022, does not include information from previous years included in the Report, nor is it related to future projections or future targets.

Nor did it intend to determine whether the technological tools used for the development of The Report are the most appropriate and/or efficient.

8. Conclusion

Based on our procedures and the evidence obtained, we have no knowledge of any material modifications that need to be made to the identified sustainability information detailed in Annex 1, for the period from January 1 to December 31, 2022, to be in accordance with the Criteria.



**Building a better
working world**

Contugas S.A.C. (Subsidiary of Grupo Energía Bogotá S.A. - GEB)

Page 4
July 7th , 2023

9. Use of This Verification Report

This report is intended exclusively for the information and use of Contugas and is not intended to be used, nor should it be used, by anyone other than the specified parties.

Our responsibility, when conducting verification activities, is solely with the Group Management, therefore, we do not accept or assume any responsibility for any other purpose or in relation to any other person or organization.

Other information

The notification to the Global Reporting Initiative (GRI) about the publication of **The Report**, following the guidelines of the GRI 1 standard: Foundations, In accordance requirements 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org, is responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Yours sincerely,

**PATRICIA
MENDOZA
SIERRA**

Firmado digitalmente
por PATRICIA
MENDOZA SIERRA
Fecha: 2023.08.08
16:04:05 -05'00'

Patricia Mendoza
Chartered Accountant
Professional License 78856-T
Appointed by Ernst & Young Audit S.A.S.

ANNEX 1

Subject Matter

The identified sustainability information (the "Subject Matter") within the scope of this Report and included in the Spanish Sustainability Report issued by **Contugas S.A.C - (a subsidiary of Grupo Energía Bogotá - GEB)** on its website¹ is presented in the following table²:

Relevant Issue (Material)	Indicator	Standard	Subject Matter	Verified values
Energy transition and low-carbon development	Own	Own	Contugas's Investments in the Energy Transition	USD 3.166.562,88
Climate change	305-1	GRI	Direct (Scope 1) GHG emissions	2301,16 TCO2eq. Biogenic Emissions:: 3,54 TCO2eq
	305-2	GRI	Energy indirect (Scope 2) GHG	137,2 TCO2eq.
Operational excellence and service quality	Own	Own	Availability of Operational Infrastructure	Availability of assets in gas distribution: 100%
Financial performance	201-1	GRI	Direct economic value generated and distributed	VEG: USD 62.555.193 VED: USD 86.615.138 VER: USD -24.059.945
	302-1	GRI	Energy consumption within the organization	38243,8 GJ
Environmental Performance	303-5	GRI / CSA of S&P Global	Water consumption (as of 2018)	3,66 ML
	DJSI-2,3,5	Own / CSA of S&P Global	Waste Disposal and Generation	6,15 Ton
Shared Prosperity	Own / CSA de S&P Global	Own o / CSA of S&P Global	Social Investment	USD 51.621
	Own / CSA de S&P Global	Own / CSA of S&P Global	Fatalities and LTIFR in Employees and Contractors	LTIFR Employees 0,0 LTIFR Contractors: 0,0 Deaths in employees and contractors: 0
Not applicable				Executive level: USD 6.636
	Own / CSA de S&P Global	Own / CSA of S&P Global	Average Salary by Gender	Management Level: USD 4.798 Non-managerial level: USD 1.840

¹ The maintenance and integrity of the Company's website (<https://www.grupoenergibogota.com/>) which serves as a repository for the Report, is the responsibility of GEB Management. The work performed by EY does not include consideration of these activities, and therefore, EY accepts no responsibility for any discrepancies between the information presented on the website and the Subject Matter contained in the Report on which the Engagement was performed and the conclusion was issued.

² Apart from what is described in the table, which outlines the scope of our work, we do not apply assurance procedures to the remaining information included in the Report and, as a result, we do not express a conclusion on such information.

ANNEX 2

1. GRI Content Criteria

The assurance criteria that are applicable to the **Subject Matter** and the self-declared conformity statement are defined based on the provisions stated in the document GRI document 1_Foundations 2021 and its thematic contents available on the [GRI - GRI Standards English Language \(globalreporting.org\)](https://www.globalreporting.org/standards/gri-standards)

2. Own Indicators Criteria

Below are the assurance criteria applicable to the own indicators, subject to limited assurance, which are related in the GRI Content Index of the Contugas Report and this Report to make them available to stakeholders.

These evaluation criteria are an integral part of our limited assurance report by the independent auditor

Indicator	Criterion
Investments of Contugas in the Energy Transition	<p>Total Investment for Energy Transition is defined as the sum of verifiable investments related to energy transition in the Financial Statements. Investment for energy transition includes all investments associated with research and infrastructure projects related to renewable energy sources and FNCER (Non-Conventional Renewable Energy), as well as the development of strategies and initiatives contributing to accelerating energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ul style="list-style-type: none"> • Renewable energies for self-consumption • Biogas • Hydrogen • Wind and solar energy • Smart grids • Transmission and/or distribution infrastructure for connecting renewable energy projects • New businesses in energy transition and substitution of high-emission fossil fuels • New gas distribution connections (Applicable to Peru) <p>This indicator is presented in US dollars (USD).</p>
Availability of Operating Infrastructure	<p>Availability of gas distribution infrastructure:</p> <p>Contugas: Defined as the average time between system failures divided by the sum of average repair times and average time between failures, considering transport and distribution networks, City Gate, High-pressure network, connections, and stations.</p>

Indicador	Criterio
Expenditure on R&D+i (Research, Development, and Innovation)	<p>Total expenses in R&D+i correspond to costs incurred in activities or initiatives promoting research, development, and innovation within GEB and its subsidiaries, both internally and externally in relevant innovation ecosystems for the corporate group. These costs include indirect or administrative expenses (e.g., personnel dedicated partially or entirely to R&D+i activities, administration of open innovation programs and training, and support activities for managing innovation projects), as well as direct expenses or investments in ventures, R&D+i projects, and digital transformation of the organization and its subsidiaries. These R&D+i expenses may also include content development, media project development costs, software development costs, solution testing, and experiments within an innovation or digitization process. Some prioritized themes for allocating innovation resources include Industry 4.0 and digital transformation, decarbonization, energy storage, distributed energy resources, and infrastructure, social tech, hydrogen and low-carbon gases, smart cities, and smart grids.</p> <p>This indicator is presented in US dollars (USD).</p>
CSA of S&P Global - 2,3,5 Waste Disposal	<p>This indicator provides the total of solid waste disposed of by the organization and the waste recycled or reclaimed generated from the operation of each subsidiary.</p> <p>Total waste generated: The solid waste generated during operations and administrative activities, as well as waste resulting from consumption and other human activities.</p> <p>Total waste reused/recycled/sold: Waste generated that has been reused, recycled, or sold, for example, for energy recovery purposes.</p> <p>Total waste disposed: Solid waste that is disposed of in landfills, deep-well injection, or incinerated without energy recovery (either off-site or on-site). Excluding waste that is reused/recycled/sold.</p> <p>Waste should be reported in metric tons of dry waste. Waste from extraordinary activities should NOT be considered.</p>

Indicador	Criterio
Social Investment	<p>This indicator consists of (3) categories of social investment: (i) charitable donations, (ii) community investment, and (iii) business initiatives. Each category is defined as follows (according to the Corporate Sustainability Assessment (CSA) by S&P Global):</p> <ul style="list-style-type: none"> ▶ Charitable donations: refers to occasional or one-time support to good causes in response to the needs and requests of government organizations at the local, regional, and national levels, as well as charitable and community organizations, employee requests, or reactions to external events, such as emergency relief situations. It is often considered traditional philanthropy or grant giving. ▶ Community investment: involves long-term strategic engagement with local, regional, and national government organizations, charitable and community organizations in partnership to address a limited set of social issues chosen by the Group to protect its long-term corporate interests and enhance its reputation. ▶ Business initiatives: are activities related to the Group within the community, typically carried out by commercial departments to directly support the organization's success, promote its brand and corporate identity, and other policies, in partnership with local, regional, and national government organizations, charitable and community organizations.
Fatalities and LTIFR in employees and contractors.	<p>Este indicador presenta la gestión del en seguridad y salud en el trabajo en cumplimiento de su valor corporativo de "primero la vida":</p> <ul style="list-style-type: none"> - Numero Fatalidades relacionadas con el trabajo para contratistas y empleados - Lost-Time Injury Frequency Rate (LTIFR) para contratistas= (Número de lesiones que generan pérdida de tiempo) / (Total de horas trabajadas en el periodo) x Tasa de horas (1,000,000) - Lost-Time Injury Frequency Rate (LTIFR) para empleados= (Número de lesiones que generan pérdida de tiempo) / (Total de horas trabajadas en el periodo) x Tasa de horas (1,000,000) <p>El indicador presenta la cobertura de los datos presentados tanto para empleados como para contratistas.</p>

Indicador	Criterio
Average Salary by Gender	<p>The average salary, including other cash incentives, is calculated by position and gender. The following are the definitions of the values presented in the indicator:</p> <p>Executive level: Employees with executive functions who play a strategic role within an organization. They hold high positions and influence decisions throughout the company. Executives generally report directly to the CEO, and the CEO is included in the executive level definition.</p> <p>Managerial level: All managerial positions from frontline/junior managers to top/senior managers with a reporting line of 2 levels or less from the CEO, excluding executive-level positions. Managerial functions involve planning, policy-making, strategy development, direction, and control.</p> <p>Non-managerial level: Employees in charge of executive functions, such as production and administrative positions. These employees have limited or no administrative role.</p> <p>Other cash incentives: These are monetary incentives paid in addition to the regular salary of the employee to reward them for their work performance or longevity. These incentives have an explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator is reported in local currency and follows the criteria of the Corporate Sustainability Assessment (CSA) of S&P Global.</p>



Messrs,
Electro Dunas S.A.A
(Subsidiary of Grupo Energía Bogotá S.A. - GEB):

AS-8861-23
September 5th, 2023

Independent Accountant's Assurance Report

To the Management of Electro Dunas S.A.A. - ElectroDunas

1. Scope

We have been engaged by **Electro Dunas S.A.A.** - Subsidiary of Grupo Energía Bogotá - GEB (hereinafter referred to as "**ElectroDunas**" or "**the Company**") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the identified sustainability information (in the successive "**Subject Matter**") that is detailed in **Appendix 1** and contained in the Sustainability Report 2022 of **Electro Dunas S.A.A.** (hereinafter "**The Report**" or "**SR22**") in its Spanish version for the period between January 1st to December 31st, 2022.

2. Criteria applied by ElectroDunas

In preparing the **Subject Matter**, detailed in Appendix 1, **ElectroDunas** applied the Global Reporting Initiative (GRI) standards with the self-declared reference option of GRI 1 Fundamentals 2021 and its own criteria (the "**Criteria**") included in **Appendix 2** of this report.

3. ElectroDunas's Responsibilities

ElectroDunas's management is responsible for selecting the **Criteria**, and for presenting the **Subject Matter** in accordance with that **Criteria**, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the **Subject Matter**, such that it is free from material misstatement, whether due to fraud or error.

4. EY's Responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

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We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000') and local equivalent standard, and any other relevant assurance standard, and the terms of reference for this engagement as agreed with Grupo Energía Bogotá. E.S.P and its subsidiary **ElectroDunas** on January 16th, 2023. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the **Subject Matter** is presented in accordance with the **Criteria**, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Description of Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing The **SR22**, and applying analytical and other appropriate procedures.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the identified sustainability information as detailed in **Appendix 1**, applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with **ElectroDunas's** personnel to understand the business and the reporting process.
- b. Conduct interviews with key personnel to understand the process for collecting, collating, and presentation of the information of the **Subject Matter**.
- c. Check that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the **Criteria**.
- d. Undertake analytical review procedures to support the reasonableness of the data.
- e. Identify and tested assumptions supporting calculations
- f. Test, on a sampling basis, the source information to check the accuracy of the data

We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of Our Assurance Engagement

Our assurance engagement was limited to the **Subject Matter** contained in the **SR22** for the period between January 1st and December 31st, 2022, and it does not cover information from prior years included in the **SR22** or related to forecasts or future targets.

Nor was it intended to determine whether the technological tools used to prepare the **SR22** are the most appropriate and/or efficient.

8. Conclusión

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the identified sustainability information (the "**Subject Matter**"), that is detailed in Appendix 1 and contained in the **SR22** for the period between January 1st to December 31st, 2022, for it to be in accordance with what is established in the **criteria**.



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Messrs. Electro Dunas S.A.A.

Page 4
September 5th, 2023

9. Restricted Use

This Report is intended solely for the information and use of **ElectroDunas** and is not intended to be and should not be used by anyone other than those specified parties.

Our responsibility with this assurance engagement is solely with the **ElectroDunas** Management, therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

10. Other Information

The notification to the Global Reporting Initiative (GRI) about the publication of **the Report**, following the guidelines of GRI Standard 1: Fundamentals, Requirement 3 for the preparation of reports using the GRI Standards as reference (Notify GRI: the organization must notify GRI of the use of the GRI standards and its statement of use, by sending an email to reportregistration@globalreporting.org), is the responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Regards,

PATRICIA
MENDOZA
SIERRA
Patricia Mendoza
Chartered Accountant
Professional License 78856-T
Appointed by Ernst & Young Audit S.A.S.

Firmado digitalmente
por PATRICIA MENDOZA
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APPENDIX 1

Subject Matter

The identified sustainability information (the "Subject Matter") in the scope of this Statement and included in the SR22 issued by **ElectroDunas S.A.A.** on its website¹ is presented in the following table²:

Subject Matter IS22	Indicator / Content	Criteria	Indicator Name / Content	Verified Data
Energy transition and low carbon development	Company's own indicator	Company's own criteria	Total investment in the energy transition	2.530.000 USD
Climate change	GRI	305-1	Direct (Scope 1) GHG emissions	103821,1 TCO2eq. Biogenic emissions: 18,61 TCO2eq.
	GRI	305-2	Energy indirect (Scope 2) GHG emissions	100,29 TCO2eq.
Operational excellence and service quality	Company's own indicator	Company's own criteria	Availability of infrastructure in operation	Availability of energy transmission assets: 99,91%
				Availability of energy distribution assets (%): 88,6%
Economic performance	GRI	201-1	Direct economic value generated and distributed	VEG: 505.721.976 Soles
				VED: 432.845.850 Soles
				VER: 72.876.126 Soles
Environmental performance	GRI	302-1	Energy consumption within the organization	2065766,15 GJ
	GRI	303-5	Water consumption (v. 2018)	9,84ML
	CSA S&P Global	DJSI-2,3,5	Waste Disposal	207,11Ton
Shared Prosperity	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Social investment	60.610 USD

¹ The maintenance and integrity of the Company's website ([Reporte de Sostenibilidad - Grupo Energía Bogotá \(grupoenergjabogota.com\)](https://www.grupoenergjabogota.com)) repository of the SR22, is the responsibility of **ElectroDunas's** Management. The work carried out by EY does not include these activities and, therefore, EY does not accept any responsibility for any difference between the information presented on said website and the indicators contained in the SR22 on which the Engagement was carried out and the conclusion was issued.

² Besides from what is described in the table, which establishes the scope of our work, we do not apply assurance procedures on the other information included in the SR22 and, accordingly, we do not express a conclusion on said information.



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Subject Matter IS22	Indicator / Content	Criteria	Indicator Name / Content	Verified Data
Not applicable	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Fatalities and LTIFR on employees and contracts	Fatalities: 0 LTIFR Employees: 0,0 LTIFR Contractors: 1,12
Not applicable	Company's own indicator / CSA S&P Global	Company's own criteria / CSA S&P Global	Average salary by gender	Non-managerial level men: 4017 USD Non-managerial level women: 3956 USD
Not applicable	GRI	405-1	Diversity of governance bodies and employees	Men: 209 Women: 59 Total number of employees: 268
Not applicable	GRI	403-5	Worker training on occupational health and safety	Page number 64



APPENDIX 2

1. GRI Criteria

The assurance criteria that are applicable to the **Subject Matter** and to the presentation "in accordance" with self-declared reference option" are defined based on what is established in the GRI 1: Fundamentals (2021) and its thematic disclosures available on the page <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-spanish-translations/>.

2. Own Indicator Criteria

Below are the assurance criteria that are applicable to **ElectroDunas's** own indicators, which are subject to limited assurance and are listed in the GRI content index of the **SR22** and this Report to make them available to stakeholders.

These assurance criteria are an integral part of our limited and independent accountant's assurance report.

Indicator	Criteria
Total investment in the energy transition	<p>Total energy transition investment is defined as the sum of energy transition-related investments. sum of energy transition-related investments verifiable in the Financial Statements. verifiable in the financial statements.</p> <p>Energy transition investment is defined as transition is defined as any investment associated with research and infrastructure projects related to generation by means of renewable sources and FNCER, and the development of strategies and initiatives that contribute to accelerate the contribute to the acceleration of the energy transition and low-carbon development.</p> <p>This includes, but is not limited to, investments in:</p> <ol style="list-style-type: none"> 1. Renewable energies for self-consumption 2. Biogas 3. Hydrogen 4. Wind and solar energy 5. Smart-grids 6. Transmission and/or distribution infrastructure for the connection of renewable energy projects 7. New businesses in energy transition and substitution of high-emission fossil fuels <p>This indicator is reported in US dollars (USD).</p>
Availability of infrastructure in operation	<p>ElectroDunas: It is the quotient of the difference of the total hours in a certain period minus the hours of stoppages due to failures between the total hours in a certain period. Installations greater than or equal to 10 kV and less than 33 kV are involved.</p>

Indicator	Criteria
CSA de S&P Global - 2,3,5 Waste disposal	<p>This indicator provides the total solid waste disposed of by the organization and the waste generated from the operation.</p> <p>Total waste generated: Solid waste generated during operation and administrative activities, during consumption and any other human activity.</p> <p>Total waste used / recycled / sold: Waste generated that has been reused, recycled or sold e.g. for energy recovery purposes.</p> <p>Total waste disposed: solid waste that is deposited in landfill, deep well injection or incinerated without energy recovery (either off-site or on-site). Excluding used / recycled / sold</p> <p>Waste should be reported in dry metric tons of waste. Waste from extraordinary activities should NOT be considered.</p>
Social investment	<p>This indicator is made up of (3) categories of social investment (i) charitable donations, (ii) community investment and (iii) commercial initiatives. The following is a definition of each category (according to DJSI):</p> <ol style="list-style-type: none"> 1. charitable donations: refers to one-time or occasional support to good causes in response to the needs and requests of local, regional, governmental local, regional and national governmental organizations, and charitable and community charitable and community organizations, at the request of employees or in reaction to external events, such as emergency relief situations. It is often considered as traditional philanthropy or grantmaking. 2. Community investment: refers to long-term strategic involvement in, and partnership with, charities and community organizations with local, regional and national governmental, charitable and community organizations to address a limited range of social issues chosen by the Group to protect its long-term corporate interests and enhance its reputation. 3. Commercial initiatives: are those activities related to the Group in the community, generally carried out by the commercial departments to directly support the success of the organization, promoting its brand, corporate identity and other policies in partnership with local, regional and national government organizations and charitable and national governmental organizations and charitable and community organizations.
Fatalities and LTIFR on employees and contracts	<p>This indicator presents the company's occupational health and safety management in compliance with its corporate value of "life first"</p> <p>Number Work-Related Fatalities for Contractors and Employees</p> <ol style="list-style-type: none"> 1. Lost-Time Injury Frequency Rate (LTIFR) for contractors= $\frac{\text{Number of lost-time injuries}}{\text{Total hours worked in the period}} \times \text{Hours Rate (1,000,000)}$ 2. Lost-Time Injury Frequency Rate (LTIFR) for employees= $\frac{\text{Number of Lost-Time Injuries}}{\text{Total hours worked in the period}} \times \text{Hours rate (1,000,000)}$ <p>The indicator presents the coverage of the data presented for both employees and contractors.</p>

Indicator	Criteria
Average salary by gender	<p>The indicator presents the coverage of the data presented for both employees and contractors. The average salary is calculated, including other cash incentives, broken down by position and gender</p> <p>The following are the definitions of the values presented in the indicator:</p> <p>Executive level: employees who have an executive function and play a strategic role within an organization. They hold senior positions and influence decisions throughout the company. Executives generally report directly to the CEO and the CEO is included in the definition of executive level.</p> <p>Managerial level: all managerial level positions from first line/junior managers to senior/senior managers with a reporting line of 2 levels or less from the CEO, but excluding executive level positions. Managerial functions are those that involve planning, policy formulation, planning, policy formulation, strategy development, direction and control.</p> <p>Non-managerial level: employees in charge of executive functions, such as production and administrative positions. These employees have a limited role or no management role.</p> <p>Other cash incentives: these are cash incentives paid in addition to the employee's regular salary to reward employees for their job performance or longevity. These incentives have explicit monetary value and may include rewards such as bonuses and stock options.</p> <p>This indicator should be reported in local currency.</p>