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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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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.

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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 \(globalreporting.org\)](https://www.globalreporting.org/standards/gri-standards-english-language)

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).