



**CELSIA**  
**GRI CONTENTS INDEX**  
**2023 IR**

GRI Standard	Name	Location	External Verification (✓)	Omissions
<b>GENERAL CONTENT</b>				
<b>The Organization and its Reporting Practices</b>				
2-1	Details of the Organization	Celsia S.A. E.S.P. Its main headquarters is located in the city of Medellín, Antioquia, Colombia. Carrera 43a #1a Sr 143, 5th Floor More conscious leadership > Leadership > Governance structure		
2-2	Entities included in the presented sustainability report	About our Report All companies over which Celsia has operational control are included in the sustainability reports.		
2-3	Reporting Period, Frequency and Point of Contact	January to December 2023 About our Report		
2-4	Information restatements	About our Report		
2-5	External assurance	About our Report		
<b>The Organization and its Reporting Practices</b>				
2-6	Activities, value chain and other commercial relations	Strategic framework > Strategy > About us Our business > Sales > Total Celsia customers Our business > Sales > Regulated market sales > Main results > Customers and electricity sales in the regulated market Our business > Sales > Non-regulated market sales > Main results > Customers and electricity sales in the non-regulated market Value chain	✓	
2-7	Employees	Partners of Development > Celsia Culture > Labor Practices > Labor Indicators		
2-8	Workers who are not employees (contractors)	Partners of Development > Celsia Culture > Labor Practices > Labor Indicators		
<b>Governance</b>				
2-9	Governance structure and composition	More conscious leadership > Leadership > Governance structure		
2-10	Appointing and selecting the highest governing body	More conscious leadership > Leadership > Governance structure		
2-11	Chair of the highest governance body	More conscious leadership > Leadership > Governance structure <a href="https://www.celsia.com/es/quienes-somos/gobierno-corporativo-celsia/">https://www.celsia.com/es/quienes-somos/gobierno-corporativo-celsia/</a>		
2-12	Role of highest governance body in supervising impact management	Strategic framework > Risk management > Risk governance		
2-13	Delegation of responsibility for managing impacts	Strategic framework > Risk management > Risk governance Strategic framework > Risk management > Risk governance > Structural independence in the risk management function More conscious leadership > Leadership > Steering committee Future vision > Cybersecurity > Cybersecurity governance		
2-14	Role of the highest governance body in presenting sustainability reports	About our Report		
2-15	Conflicts of Interest	The Board of Directors has the task of identifying, directing and analyzing the resolution of conflicts of interest that involve the company's managers, as long as said functions are not attributed to the Shareholders' Meeting, as indicated in the Bylaws and in the law.		
2-16	Communicating Critical Concerns	More conscious leadership > Leadership > Governance Structure > Board of Directors > Relevant topics		
2-17	Collective knowledge of highest governing body	More conscious leadership > Leadership > Governance Structure > Board of Directors > Training		
2-18	Evaluating the highest governance body's performance	More conscious leadership > Leadership > Governance Structure > Board of Directors > Evaluation		
2-19	Remuneration Policies	More conscious leadership > Leadership > Governance structure > Board of directors > Remuneration		
2-20	Process for Determining Remuneration	More conscious leadership > Leadership > Governance structure > Board of directors > Remuneration		
2-21	Annual Total Compensation Ratio	Due to the context of the countries in which Celsia operates, this indicator is not reported.		
<b>Strategy, Policies and Practices</b>				
2-22	Declaration on the sustainable development strategy	2023 Management Report, <a href="https://www.celsia.com/wp-content/uploads/2024/03/Informe-de-Gestión-Celsia-S.A.-Versión-Final.pdf">https://www.celsia.com/wp-content/uploads/2024/03/Informe-de-Gestión-Celsia-S.A.-Versión-Final.pdf</a>		
2-23	Commitments and Policies	More conscious leadership > Ethics and transparency > Our management		
2-24	Incorporation of the Commitments and Policies	More conscious leadership > Ethics and transparency > Our management		
2-26	Mechanisms to request advice and raise concerns	More conscious leadership > Ethics and transparency > Our management More conscious leadership > Ethics and transparency > Communication mechanisms		
2-27	Compliance with laws and regulations (including environmental and social)	Greener Planet > Environmental management > Main results More conscious leadership > Ethics and transparency > Our Management Future vision > Cybersecurity > Main results		
2-28	Affiliation to partnerships	Social and political environment > Contributions		
307-1	Non-compliance with environmental laws and regulations	Greener Planet > Environmental management > Main results	✓	

Stakeholder Engagement				
2-29	Approach to stakeholder engagement	Strategic framework > Strategy > Stakeholders that participated Strategic framework > Strategy > Materiality analysis: a joint exercise with our stakeholders		
Materiality				
3-1	Process of determining material topics	Strategic framework > Strategy > Identifying and prioritizing material topics and key issues		
3-2	List of material topics	Strategic framework > Strategy > Our material topics		
MATERIAL TOPICS				
Conscious Growth				
3-3	Managing material topics	Conscious growth > Our management Conscious growth > Main results		
2-25	Process to remedy negative impacts	Conscious growth > Our management		
201-1	Direct economic value generated and distributed, including income, operating costs, employee compensation, donations and other investments in the community, retained earnings, and payments to providers of capital and governments.	Conscious growth > Value generated and distributed		
Value Chain				
3-3	Managing material topics	Value chain Value chain > Our management Value chain > Main results Value chain > Lessons learned		
2-6	Activities, value chain and other commercial relations	Value chain > Supply	✓	
204-1	Percentage of purchases made from local suppliers	Value chain > Supply	✓	
308-1	New suppliers that have passed selection filters in accordance with environmental criteria	Value chain > Identifying and managing risks in the supply chain > Risk management: sustainability risks		
308-2	Negative environmental impacts in the supply chain and measures taken	Value chain > Identifying and managing risks in the supply chain Value chain > ESG aspects	✓	The number of suppliers evaluated on sustainability criteria is reported, but the identified significant negative
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining could be at risk	Value chain > Identifying and managing risks in the supply chain Value chain > ESG aspects		
408-1	Operations and suppliers at significant risk for incidents of child labor	Value chain > Identifying and managing risks in the supply chain Value chain > ESG aspects		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Value chain > Identifying and managing risks in the supply chain Value chain > ESG aspects		
414-1	New suppliers that have passed selection filters according to social criteria	Value chain > ESG aspects	✓	The number of suppliers evaluated on sustainability criteria is reported, but the identified significant negative environmental impacts potential
414-2	Negative social impacts in the supply chain and measures taken	Value chain > Identifying and managing risks in the supply chain Value chain > ESG aspects	✓	
Social and Political Environment				
3-3	Managing material topics	Social and political environment > How we manage our impacts Social and political environment > Main results		
2-25	Process to remedy negative impacts	Social and political environment > How we manage our impacts		
2-28	Affiliation to partnerships	Social and political environment > Contributions		
2-29	Approach to stakeholder engagement	Social and political environment > How we manage our impacts		
415-1	Total value of political contributions by country and recipient/beneficiary	Social and political environment > Contributions		
Client Experience				
3-3	Managing material topics	Customer experience > We enrich customers > Our management, main results Our business > Sales		
2-23	Commitments and Policies	Customer experience > We enrich customers > Our management Our business > Sales > Regulated market sales > Our management Our business > Sales > Non-regulated market sale > Our management		
2-24	Incorporation of the Commitments and Policies	Customer experience > We enrich customers > Our management Our business > Sales > Regulated market sales > Our management Our business > Sales > Non-regulated market sale > Our management		
2-25	Process to remedy negative impacts	Customer experience > We enrich customers > Our management, main results		
2-29	Approach to stakeholder engagement	Customer experience > We enrich customers > Our management, main results		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer experience > Information privacy > Our management		
Vision of the Future				
Diversification and Expansion of our Businesses				
3-3	Managing material topics	Vision of the future > Diversification and expansion Vision of the future > Diversification and expansion > Our Management Vision of the future > Diversification and expansion > Main results		
2-23	Commitments and Policies	Vision of the future > Diversification and expansion > Our Management		
2-24	Incorporation of the Commitments and Policies	Vision of the future > Diversification and expansion > Our Management		
2-25	Process to remedy negative impacts	Vision of the future > Diversification and expansion > Our Management		
2-29	Approach to stakeholder engagement	Vision of the future > Diversification and expansion > Our Management		
Innovation and Technology				
3-3	Managing material topics	Vision of the future > Innovation and technology Vision of the future > Innovation and technology > Our management Vision of the future > Innovation and technology > Main results Vision of the future > Cybersecurity Vision of the future > Cybersecurity > Our management Vision of the future > Cybersecurity > Main results		
2-23	Commitments and Policies	Vision of the future > Innovation and technology > Our management Vision of the future > Cybersecurity > Our management Our business > Sales > Our management		
2-24	Incorporation of the Commitments and Policies	Vision of the future > Innovation and technology > Our management Vision of the future > Cybersecurity > Our management Our business > Sales > Our management		
2-25	Process to remedy negative impacts	Vision of the future > Innovation and technology > Our management Vision of the future > Cybersecurity > Our management		
2-29	Approach to stakeholder engagement	Vision of the future > Innovation and technology > Our management Vision of the future > Cybersecurity > Our management		
418-1	Substantiated claims regarding violations of customer privacy and loss of customer data	Vision of the future > Cybersecurity > Main results		

PARTNERS OF DEVELOPMENT				
Celsia Culture				
3-3	Managing material topics	Partners of development > Celsia Culture > We promote talent Partners of development > Celsia Culture > We promote talent > Our management Partners of development > Celsia Culture > We promote talent > Main results Partners of development > Celsia Culture > Labor Practices Partners of development > Celsia Culture > Labor practices > Our management Partners of development > Celsia Culture > Labor Practices > Main results Partners of development > Social Progress > Human Rights Partners of development > Celsia Culture > Human Development		
2-7	Employees	Partners of Development > Celsia Culture > Labor Practices > Labor Indicators		
2-23	Commitments and Policies	Partners of development > Celsia Culture > We promote talent > Our management Partners of development > Celsia Culture > Labor practices > Our management Partners of development > Social Progress > Human Rights Partners of development > Celsia Culture > Human Development		
2-24	Incorporation of the Commitments and Policies	Partners of development > Celsia Culture > We promote talent > Our management Partners of development > Celsia Culture > Labor practices > Our management Partners of development > Social Progress > Human Rights Partners of development > Celsia Culture > We promote talent > Our management		
2-25	Process to remedy negative impacts	Partners of development > Celsia Culture > We promote talent > Our management Partners of development > Celsia Culture > Labor practices > Our management Partners of development > Social progress > Human rights > Our management Partners of development > Celsia Culture > We promote talent > Our management		
2-29	Approach to stakeholder engagement	Partners of development > Celsia Culture > We promote talent > Our management Partners of development > Celsia Culture > Labor practices > Our management Partners of development > Social Progress > Human Rights Partners of development > Celsia Culture > We promote talent > Our management		
2-30	Collective bargaining agreements	Partners of development > Celsia Culture > Labor Practices > Labor Indicators		
401-1	New employee hires and employee turnover	Partners of development > Celsia Culture > We promote talent > Turnover and mobility Partners of development > Celsia Culture > We promote talent > Voluntary and total withdrawals Partners of development > Celsia Culture > We promote talent > New hires Partners of development > Celsia Culture > We promote talent > Vacancies filled by internal candidates and promotions	✓	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Partners of development > Celsia Culture > We promote talent > Benefits for our employees		
401-3	Parental leave	Partners of development > Celsia Culture > We promote talent > Benefits for our employees		
405-1	Diversity of governance bodies and employees	Partners of development > Celsia Culture > Labor Practices > Labor Indicators	✓	
405-2	Ratio of basic salaries and remuneration between women and men	Partners of development > Celsia Culture > Labor Practices > Labor Indicators	✓	
404-1	Average hours of training per year per employee	Partners of development > Celsia Culture > Human development > Our management Partners of development > Celsia Culture > Human Development > Training	✓	
404-2	Programs for upgrading employee skills and transition assistance programs	Partners of development > Celsia Culture > Human development > Our management > Programs		
404-3	Percentage of employees receiving regular performance and career development reviews	Partners of development > Celsia Culture > We enhance talent > Performance evaluation		Breakdown by gender and job category is not included.
Partners of Development				
3-3	Managing material topics	Partners of development > Social Progress > Social Value Partners of development > Social progress > Social value > Our management Partners of development > Social Progress > Social Value > Key Results		
2-23	Commitments and Policies	Partners of development > Social Progress > Social Value Partners of development > Social progress > Social value > Our management		
2-24	Incorporation of the Commitments and Policies	Partners of development > Social Progress > Social Value Partners of development > Social progress > Social value > Our management		
2-25	Process to remedy negative impacts	Partners of development > Social Progress > Social Value Partners of development > Social progress > Social value > Our management		
2-29	Approach to stakeholder engagement	Partners of development > Social Progress > Social Value > Prior Consultations		
203-1	Developing and impacting investments in infrastructure and types of services	Partners of development > Social Progress > Social Value > Social Investment Strategy > Total social investment and by line		
413-1	Operations with the participation of the local community, impact evaluations and development programs.	Partners of development > Social Progress > Social Value > Prior Consultations Greener Planet > Environmental management > Environmental management system > Environmental impact assessments		
Health and safety				
3-3	Managing material topics	Partners of development > Health and Safety Partners of development > Health and safety > Our management Partners of development > Health and safety > I choose to take care of myself Partners of development > Health and Safety > Key Results		
2-23	Commitments and Policies	Partners of development > Health and safety > I choose to take care of myself		
2-24	Incorporation of the Commitments and Policies	Partners of development > Health and safety > I choose to take care of myself		
2-25	Process to remedy negative impacts	Partners of development > Health and safety > I choose to take care of myself		
2-29	Approach to stakeholder engagement	Partners of development > Health and Safety > Processes and Procedures for Reporting Occupational Hazards		
403-1	Occupational safety and health management system	Partners of development > Health and safety > I choose to take care of myself		
403-2	Hazard identification, risk assessment, and incident investigation	Partners of development > Health and safety > I choose to take care of myself Partners of development > Health and Safety > Processes and Procedures for Reporting Occupational Hazards Partners of development > Health and Safety > Occupational Health and Safety Training		
403-3	Occupational Health and Safety Services	Partners of development > Health and safety > I choose to take care of myself		
403-4	Worker participation, consultations and communication regarding occupational safety and health	Partners of development > Health and safety > I choose to take care of myself		
403-5	Worker training on occupational safety and health	Partners of development > Health and Safety > Occupational Health and Safety Training	✓	
403-6	Promotion of worker health	Partners of development > Health and safety > I choose to take care of myself		
403-7	Preventing and mitigating impacts on occupational health and safety directly linked through commercial relationships	Partners of development > Health and safety > I choose to take care of myself		
403-8	Coverage of the occupational health and safety management system.	Partners of development > Health and safety > I choose to take care of myself	✓	
403-9	Work-related injuries	Partners of development > Health and Safety > Our results on occupational illnesses, incidents, fatalities and severity		
403-10	Work-related injuries and illnesses	Partners of development > Health and Safety > Our results on occupational illnesses, incidents, fatalities and severity		

A GREENER PLANET				
Climate Change				
3-3	Managing material topics	A Greener Planet > Climate change A Greener Planet > Climate change > Our Management A Greener Planet > Climate change > Impact of climate change A Greener Planet > Climate change > Main results		
2-23	Commitments and Policies	A Greener Planet > Climate change > Our Management		
2-24	Incorporation of the Commitments and Policies	A Greener Planet > Climate change > Our Management		
2-25	Process to remedy negative impacts	A Greener Planet > Climate change > Our Management		
2-29	Approach to stakeholder engagement	A Greener Planet > Climate change > Our Management		
302-1	Energy consumption within the organization	A Greener Planet > Eco-efficiency and circularity > Energy resource management > Energy consumption	✓	
303-1	Interactions with water as a shared resource	A Greener Planet > Eco-efficiency and circularity > Energy resource management > Water consumption A Greener Planet > Eco-efficiency and circularity > Energy resource management > Water risks		
303-3	Collecting water	A Greener Planet > Eco-efficiency and circularity > Energy resource management	✓	
303-4	Water discharges	A Greener Planet > Eco-efficiency and circularity > Discharge management		
303-5	Water consumption	A Greener Planet > Eco-efficiency and circularity > Energy resource management		
305-1	Direct (Scope 1) GHG emissions	A Greener Planet > Climate change > GHG emissions	✓	
305-2	Indirect (Scope 2) GHG emissions from generating power	A Greener Planet > Climate change > GHG emissions	✓	
305-3	Indirect Emissions (Scope 3)	A Greener Planet > Climate change > Scope 3 Emissions		
305-4	Emission Intensity	A Greener Planet > Climate change > Emissions intensity		
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions (Particulate matter, SF6, Mercury)	A Greener Planet > Eco-efficiency > Management of other emissions	✓	
306-3	Waste Generated (Non-Hazardous and Hazardous, Gypsum and Ash)	A Greener Planet > Eco-efficiency > Waste management	✓	
Biodiversity				
3-3	Managing material topics	A Greener Planet > Biodiversity A Greener Planet > Biodiversity > Our Management		
2-23	Commitments and Policies	A Greener Planet > Biodiversity > Our Management		
2-24	Incorporation of the Commitments and Policies	A Greener Planet > Biodiversity > Our Management		
2-25	Process to remedy negative impacts	A Greener Planet > Biodiversity > Our Management		
2-29	Approach to stakeholder engagement	A Greener Planet > Biodiversity > Our Management		
304-2	Significant impacts of activities, products, and services on biodiversity	A Greener Planet > Biodiversity > How we manage our impacts		
304-3	Habitats protected or restored	A Greener Planet > Biodiversity > Commitment and evaluation > Exposure and evaluation of biodiversity		
COMPLEMENTARY INDICATORS				
205-1	Operations assessed over risks related to corruption	More conscious leadership > Ethics and transparency > Our management		Significant risks related to corruption and identified through the risk assessment process.
205-2	Communication and training about anti-corruption policies and procedures	More conscious leadership > Ethics and transparency > Our management	✓	
205-3	Confirmed incidents of corruption and actions taken	More conscious leadership > Ethics and transparency > Our management	✓	
206-1	Legal actions for unfair competition and monopolistic or anti-competitive practices	More conscious leadership > Ethics and transparency > Our management		