

SASB REFERENCE TABLE

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The Sustainability Accounting Standards Board (SASB) is an independent private sector standards-setting organization dedicated to improving the efficiency of capital markets by encouraging the disclosure of material sustainability information to meet the needs of investors. The following table references the Standard for the Electrical Services and Power Generators industry as defined by the SASB Industry Classification System and identifies where each topic is reported.

CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2019	2020	2021	2022	2023	LOCATION	RELATED STANDARD	External Verification (✓)	
Greenhouse gas emissions and energy resource planning	IF-EU-110a.1	Total emissions CO ₂ e scope 1 - gross (t CO ₂ e/year)	988,436.5 (tCO ₂ /year)	314,205.5 (tCO ₂ /year)	129,331 (tCO ₂ /year)	195,107 (tCO ₂ /year)	743,045 (tCO ₂ /year)	A greener planet > Climate change > GHG emissions	GRI 305-1, CSA (2.2.1)	✓	
		Percentage (%) covered by (2) emissions limitation regulations and (3) emissions reporting regulations	There are no regulations that limit scope 1 emissions in the countries in which we operate.						A greener planet > Climate change > GHG emissions		GRI 305-1, CSA (2.2.1)
	IF-EU-110a.2.	Greenhouse gas (GHG) emissions associated with energy supply. (t CO ₂ e/year)	67,522.6 (tCO ₂ /year)	81,129.64 (tCO ₂ /year)	102,205.86 (tCO ₂ /year)	57,439 (tCO ₂ /year)	88,915 (tCO ₂ /year)	A greener planet > Climate change > GHG emissions	GRI 305-2, CSA (2.3.2)	✓	
	IF-EU-110a.3.	Discussion of the long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	Indicator: CO ₂ e emissions per gigawatt hour Goal for 2025: To reduce direct and indirect CO ₂ e emissions per GWh associated with energy generation by 25% Baseline: 2015	Indicator: CO ₂ e emissions per gigawatt hour Goal for 2030: TO reduce CO ₂ e emissions per GWh associated with energy generation by 89% Baseline: 2015	Indicator: CO ₂ e emissions per GWh Goal for 2025: To reduce direct and indirect CO ₂ e emissions per GWh associated with energy generation by 25% Baseline: 2015	Indicator: CO ₂ e emissions per GWh Goal for 2025: To reduce direct and indirect CO ₂ e emissions per GWh associated with energy generation by 25% Baseline: 2015	Indicator: CO ₂ e emissions per GWh Goal for 2025: To reduce direct and indirect CO ₂ e emissions per GWh associated with energy generation by 25% Baseline: 2015	A greener planet > Climate change > New challenges > Medium-term	CSA (2.5.9)		
	IF-EU-110a.4.	(1) Number of clients served in markets subject to renewable portfolio standards (RPS) and (2) percentage of compliance with the RPS objective by market	N/A	N/A	N/A	N/A	N/A	In Colombia, we do not have Renewable Portfolio Standards.	N/A		
Air quality	IF-EU-120a.1	Atmospheric emissions of: (1) NOx (excluding N2O) (t)	1,529	227,77	669,00	863,97	1,312,81	A greener planet > Eco-efficiency and circularity > Management of other emissions	GRI 305-7 Other emissions CSA 2.2.4 NOx emissions	✓	
		Atmospheric emissions of: (1) NOx (excluding N2O) (% from facilities located in or near densely populated areas)	0% Celsia does not have operations located in or near densely populated areas.						A greener planet > Eco-efficiency and circularity > Management of other emissions		N/A
		Atmospheric emissions of: (2) SOx (t)	2209	600,14	1643,79	548,55	1,531,70	A greener planet > Eco-efficiency and circularity > Management of other emissions	GRI 305-7 Other emissions CSA 2.2.5 SOx emissions		
		Atmospheric emissions of: (2) SOx (% from facilities located in or near densely populated areas)	0% Celsia does not have operations located in or near densely populated areas.						A greener planet > Eco-efficiency and circularity > Management of other emissions		N/A
		Atmospheric emissions of: (3) particulate matter (PM10), (t)	184	8,2	189,5	206,78	233,8	A greener planet > Eco-efficiency and circularity > Management of other emissions	GRI 305-7 Other emissions CSA 2.2.7 Particulate Matter Emissions		
		Atmospheric emissions of: (3) particulate matter (PM10), (% from facilities located in or near densely populated areas)	0% Celsia does not have operations located in or near densely populated areas.						A greener planet > Eco-efficiency and circularity > Management of other emissions		N/A
		Atmospheric emissions of: (5) mercury (HG)(t)	0,06	0,02	0	0	N/A	A greener planet > Eco-efficiency and circularity > Management of other emissions	GRI 305-7 Other emissions CSA 2.2.8 Mercury Emissions		
		Atmospheric emissions of: (5) Mercury (HG), (% from facilities located in or near densely populated areas)	We do not have assets that operate from a solid hydrocarbon – coal. Therefore, we do not generate Mercury emissions in any of our operations.						A greener planet > Eco-efficiency and circularity > Management of other emissions		N/A

Water Management	IF-EU-140a.1.	(1) Total water extracted (1000 m3)	14.996.630	16.936.630	19.147.870	20.534.00	13.875	A greener planet > Eco-efficiency and circularity > Energy resource management > Water	GRI (303-3; 303-5) CSA (2.5.1)	✓
		Percentage of water extracted in areas with water stress	At Celiá, we do not collect or consume water in places with scarcity or extreme scarcity of water.					A greener planet > Eco-efficiency and circularity > Energy resource management > Water risks	GRI (303-3; 303-5) CSA (2.5.4)	
		(2) total water consumed (1000 m3)	1.760	470	394.85	385.61	430.496	A greener planet > Eco-efficiency and circularity > Energy resource management > Water	GRI (303-3; 303-5) CSA (2.5.1)	
		Percentage of water consumed in regions with high or extremely high baseline water stress	At Celiá, we do not collect or consume water in places with scarcity or extreme scarcity of water.					A greener planet > Eco-efficiency and circularity > Energy resource management > Water risks	GRI (303-3; 303-5) CSA (2.5.2; 2.5.4)	
IF-EU-140a.2.	Number of non-compliance incidents associated with water quantity and/or quality permits, rules and regulations	0	0	0	0	0	A greener planet > Eco-efficiency and circularity > Energy resource management > Water A greener planet > Environmental management > Main results	GRI (2-27) CSA (2.1.4)	✓	
IF-EU-140a.3.	Description of water management risks and discussion of the strategies and practices to mitigate such risks.	Details on the indicator are located in the described location					A greener planet > Eco-efficiency and circularity > Risks and opportunities in the face of climate change > Risks and opportunities A greener planet > Eco-efficiency and circularity > Energy resource management > Water risks	CSA (2.5.5; 2.5.5)		
Coal ash management	IF-EU-150a.1.	Amount of coal combustion residue (CCR) generated (tons)	18.168,00	6.618,10	0	0	0	A greener planet > Eco-efficiency and circularity > Waste Management > Other waste > Generation of ash and gypsum waste	CSA (2.4.3)	✓
		Percentage recycled (%)	10,50%	0%	N/A, no ash residue generated	N/A, no ash residue generated	N/A. At Celiá we do not have assets that operate from a solid hydrocarbon – coal. Therefore, we do not generate gypsum or ash waste in any of our operations.	A greener planet > Eco-efficiency and circularity > Waste Management > Other waste > Generation of ash and gypsum waste	CSA (2.4.3)	
	IF-EU-150a.2.	Total number of coal combustion residue (CCR) impoundments, broken down by risk potential classification and structural integrity assessment	0	0	0	0	0	Our ash and gypsum waste is not stored in a reservoir or natural topographic depression / excavation / dike area	N/A	
Affordability of Energy	IF-EU-240a.1	Average retail electricity rate for residential customers (COP/KWh)	N/A	N/A	625,15	751,93	844,981	Our business > Sales > Retail sales > Access to energy	Own indicator (EU3, C-C01, C-C02)	✓
		Average retail electricity rate for Commercial customers (COP / KWh)	N/A	N/A	603,74	728,61	804,147	Our business > Sales > Retail sales > Access to energy	Own indicator (EU3, C-C01, C-C02)	
		Average retail electricity rate for industrial customers (COP/KWh)	N/A	N/A	567,14	696,78	746,89	Our business > Sales > Retail sales > Access to energy	Own indicator (EU3, C-C01, C-C02)	
	IF-EU-240a.2	Typical monthly electricity bill for residential customers for 500Kwh of electricity supplied each month	N/A	N/A	COP 65,757	N/A	N/A	N/A	N/A	
		Typical monthly electricity bill for residential customers for 1000Kwh of electricity supplied each month	N/A	N/A	COP 65,757	N/A	N/A	N/A	N/A	
	IF-EU-240a.3	Number of power cuts to residential customers due to non-payment	47,752	18.460	20.178	87.926	131.830	Our business > Sales > Retail sales > Access to energy	N/A	✓
	IF-EU-240a.3	Percentage of power cuts restored within 30 days	N/A	N/A	63,23%	68,57%	60,71%	Our business > Sales > Retail sales > Access to energy	N/A	
IF-EU-240a.4.	Discussion of the impact of external factors on the affordability of electricity for customers, including the economic conditions of the service territory	Details on the indicator are located in the described location					Our business > Sales > Retail sales > Access to energy	N/A		

Health and Safety of the Workforce	EM-CM-320a.1	(1) Total recordable incident rate (TRIR)	Employees: 3.8 Contractors: 13.3	Employees: 1.2 Contractors: 12.5	Employees: 2.1 Contractors: 10.3	Employees: 3.5 Contractors: 12.9	Employees: 2.2 Contractors: 12.1	We promote social development > Health and safety > Main results in occupational illnesses, incidents, fatalities and severity. We calculate these indicators based on the number of recordable incidents and near incidents, each based on the number of hours worked*1000.0000	Related Standard: GRI 403-9	✓	
	EM-CM-320a.1	Mortality Rate	Employees: 0 Contractors: 0	Employees: 0 Contractors: 0	Employees: 0 Contractors: 0.001	Employees: 0 Contractors: 0.0004	Employees: 0 Contractors: 0.0002	We promote social development > Health and safety > Main results in occupational illnesses, incidents, fatalities and severity	Related Standard: GRI 403-9		
	EM-CM-320a.1	"Near miss" frequency rate for full-time employees (FTEs) and contractors.	N/A	N/A	Employees: 0 Contractors: 0.760	Employees: 0.630 Contractors: 1.337	Employees: 1.248 Contractors: 2.039	We promote social development > Health and safety > Main results in occupational illnesses, incidents, fatalities and severity	Related Standard: GRI 403-9		
End-use efficiency and demand	IF-EU-420a.1	Percentage of electric utility income from rate structures that are decoupled and contain an adjustment mechanism for loss of income	N/A	N/A	N/A	N/A	N/A	There are no decoupled rates in Colombia or Central America.	N/A		
	IF-EU-420a.2	Percentage of electricity supplied with smart grid technology (% per MWh)	N/A	N/A	3,57	4,91	5,07	Our business > Transmission and distribution > Smart meters	N/A	✓	
	IF-EU-420a.2	Percentage of electric meters in the distribution network	4,4	6,1	9,02	8,91	7,5	Our business > Transmission and distribution > Smart meters	N/A	✓	
	IF-EU-420a.3	Electricity savings by customers due to efficiency measures, for each market (MWh)	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Critical Incident Risk Management: Nuclear safety and emergency management	IF-EU-540a.1.	Total number of nuclear power units, broken down by column of the US Nuclear Regulatory Commission (NRC) action matrix. USA	N/A Celsia does not generate nuclear energy					N/A	Celsia does not generate nuclear energy	N/A	
	IF-EU-540a.2.	Description of efforts to manage nuclear security and preparation for emergencies	N/A Celsia does not generate nuclear energy					N/A	Celsia does not generate nuclear energy	N/A	
Systematic Risk Management: Network Resilience	IF-EU-550a.1.	Number of noncompliance incidents with physical security standards or regulations	0	0	0	0	0	0	Social and political environment > Security and blockages	N/A	✓
	IF-EU-550a.1.	Number of noncompliance incidents with cybersecurity standards or regulations	0	0	0	0	0	0	Vision of the future > Cybersecurity > Main results The scope of the indicator is limited to cyber incidents.	CSA (1.7.4) and CSA (1.7.5)	✓
	IF-EU-550a.2.	(1) System Average Interruption Duration Index (SAIDI)	Celsia Colombia: 13.03 CETSA: 2.79 Celsia Tolima: 56.87	Celsia Colombia: 9.74 DELETE: 1.28 Celsia Tolima: 56.83	Celsia Colombia: 9.34 CETSA: 1.61 Celsia Tolima: 43.5	Celsia Colombia: 10.29 CETSA: 1.52 Celsia Tolima: 40.79	Celsia Colombia: 12.02 CETSA: 2.89 Celsia Tolima: 51.52	Our business > Transmission and distribution > Reliability and quality > SAIFI, SAIDI and CAIDI Indicators	CSA (2,7,2)	✓	
	IF-EU-550a.2.	(2) System Average Interruption Frequency Index (SAIFI)	Celsia Colombia: 9.45 CETSA: 2.97 Celsia Tolima: 43.1	Celsia Colombia: 7.27 CETSA: 2.94 Celsia Tolima: 34.2	Celsia Colombia: 6.28 CETSA: 1.93 Celsia Tolima: 26.7	Celsia Colombia: 6.61 CETSA: 2.1 Celsia Tolima: 19.94	Celsia Colombia: 7.75 CETSA: 2.51 Celsia Tolima: 18.66	Our business > Transmission and distribution > Reliability and quality > SAIFI, SAIDI and CAIDI Indicators	CSA (2,7,2)		
	IF-EU-550a.2.	(3) Customer Average Interruption Duration Index (CAIDI), including major event days	Celsia Colombia: 0 CETSA: 0 Celsia Tolima: 0	Celsia Colombia: 0 CETSA: 0 Celsia Tolima: 0	Celsia Colombia: 1.48 CETSA: 0.83 Celsia Tolima: 1.62	Celsia Colombia: 1.56 CETSA: 0.72 Celsia Tolima: 2.04	Celsia Colombia: 1.55 CETSA: 1.13 Celsia Tolima: 2.75	Our business > Transmission and distribution > Reliability and quality > SAIFI, SAIDI and CAIDI Indicators	N/A		

ACTIVITY PARAMETERS										
Activity Parameters	IF-EU-000.A	Number of residential customers served	1.072.499	1.111.088	1.156.944	1.201.143	1.242.766	Our business > Sales > Retail sales > Access to energy Strategic framework > Our business > Sales > Retail sales > Main results	GRI (2-6), Own indicator (EU3)	
		Number of commercial customers served	68.362	68.166	68.563	68.970	72.003	Our business > Sales > Retail sales > Access to energy Strategic framework > Our business > Sales > Retail sales > Main results	GRI (2-6), Own indicator (EU3)	✓
		Number of industrial customers served	4.672	4.940	4.800	5.084	5.456	Our business > Sales > Retail sales > Access to energy Strategic framework > Our business > Sales > Retail sales > Main results	GRI (2-6), Own indicator (EU3)	
	IF-EU-000.B	Total energy supplied to residential customers (MWh)	N/A	N/A	1.460.000	1.440.660	1.499.950	Our business > Sales > Retail sales > Access to energy The data included in the indicated route is published in GWh, while the data published in this table is reported in MWh.	Own indicator (C-C01)	
		Total energy supplied to Commercial customers (MWh)	N/A	N/A	407.520	419.610	459.660	Our business > Sales > Retail sales > Access to energy The data included in the indicated route is published in GWh, while the data published in this table is reported in MWh.	Own indicator (C-C01)	
		Total energy supplied to industrial customers (MWh)	N/A	N/A	184.755	189.050	226.180	Our business > Sales > Retail sales > Access to energy The data included in the indicated route is published in GWh, while the data published in this table is reported in MWh.	Own indicator (C-C01)	✓
		Total energy supplied to all other retail customers (MWh)	N/A	N/A	1.583.405	1.784.560	1.671.080	Our business > Sales > Retail sales > Access to energy The data included in the indicated route is published in GWh, while the data published in this table is reported in MWh. Additionally, this data on other retail customers includes official and unregulated customers.	Own indicator (C-C01)	
		Total energy supplied to wholesale customers (MWh)	7.367.000	6.294.930	7.204.930	7.624.320	6.859.410	Our business > Sales > Wholesale sales > Main results > Customers and electricity sales in the wholesale market > Sales The data included in the indicated route is published in GWh, while the data published in this table is reported in MWh.	Own indicator (C-C01)	
	IF-EU-000.C	Length of distribution (Km)	42,803	43,415	45,722	46,702	47,293	Our business > Transmission and distribution > Infrastructure Data includes the length of the overhead and underground network.	(CSA: 2.7.1) (GRI: EU4)	✓
		Length of transmission (Km)	291	291	291	291	271	Our business > Transmission and distribution > Infrastructure The length of transmission only applies to Celsia Valle del Cauca and Central America as of 2019.	(GRI: EU4)	
	IF-EU-000.D	Total power generated (MWh)	5,625,000	4,550,335	5,671,290	6,357,600	5,873,310	Our business > Generation > Power generated The data on the dashboards is presented in GWh, which was converted to MWh to report them here.	GRI (EU2)	✓
		Percentage by source of energy	Hydroelectric: 66.3% Coal: 7.6% Natural Gas: 13.3% Wind: 3.8% Petroleum: 1.4% Others: 1.8%	Hydroelectric: 88.7% Coal: 3.6% Natural Gas: 1% Wind: 3.7% Petroleum: 0% Others: 2.8%	Hydroelectric: 92.2% Coal: 0% Natural Gas: 0.4% Wind: 3.3% Petroleum: 0.17% Others: 3.8%	Hydroelectric: 90.904% Coal: 0% Natural Gas: 2.68% Wind: 2.61% Petroleum: 0.014% Others: 5.44%	Hydroelectric: 67.48% Coal: 0% Natural Gas: 17.15% Wind: 2.48% Photovoltaic: 8.66% Others: 4.23%	Our business > Generation > Power generation mix	CSA (2.6.1)	
	IF-EU-000.E	Total Energy purchased wholesale (MWh)	52.4 million	23.7 million	37.7 million	28.8 million	46.97 million	A greener planet > Eco-efficiency and circularity > Energy resource management > Energy consumption > Energy resource management - Energy and fuel management	GRI (302-1) CSA (2.3.3)	✓

*In 2023, the 2022 information on Total NOx Emissions (364.66 Ton) was adjusted due to a correction in the formulation and hours of operation.