

GRI STANDARD	INDICATOR	LOCATION	EXTERNAL VERIFICATION (✓)	OMISSIONS
<b>ABOUT OUR REPORT</b>				
102-12	External initiatives	About Our Report		
102-32	Highest governance body's role in sustainability reporting	About Our Report		
102-45	Entities included in the Consolidated Financial Statements	About Our Report		
102-48	Restatements of information	About Our Report		
102-49	changes in reporting	About Our Report		
102-50	Reporting period	About Our Report		
102-51	Date of more recent report	About Our Report		
102-52	Reporting cycle	About Our Report		
102-53	Contact point for questions regarding the report	About Our Report		
102-54	Claims of reporting in accordance with the GRI Standards	About Our Report		
102-55	GRI Content Index	About Our Report		
102-56	External Verification	About Our Report		
<b>PROFILE OF THE ORGANIZATION</b>				
102-1	Name of the Organization	Celsia S. A. E.S.P		
102-3	Location of Headquarters	The Organizations Headquarters are located in the city of Medellín, Antioquia, Colombia. at Carrera 43A Number 1A Sur - 143; 5 <sup>th</sup> floor		
102-5	Ownership and Legal Form	This Is How We Lead > Corporate Governance > Governance Structure > The Shareholders' Assembly		
102-10	Significant changes to the Organization and its supply chain	In 2020, there were no significant changes that took place during the period under analysis.		
102-11	Precautionary Principle or approach	We Take Care of the Planet > Environmental Management		
102-14	Statement from Senior Decision Makers	Related Content > Shareholders' Magazine 2021 - Our Management > Message from the Chairman of the Board of Directors		

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<b>STRATEGIC FRAMEWORK</b>				
<b>Strategy</b>				
102-2	Activities, brands, products, and services	Strategic Framework > Strategy > This Is How We Create Value		
102-4	Location of operations	Strategic Framework > Strategy > Who We Are		
102-6	Markets served	Strategic Framework > Strategy > Who We Are		
102-7	Scale of the organization	Strategic Framework > Strategy > Who We Are Strategic Framework > Strategy > This Is How We Create Value		
102-40	List of the Organization's Stakeholder groups	Strategic Framework > Strategy > Our Stakeholders		
102-42	Identifying and selecting Stakeholders	Strategic Framework > Strategy > Our Stakeholders		
102-43	Approach to Stakeholder Engagement	Strategic Framework > Strategy > Our Stakeholders		
102-44	Key topics and concerns raised	Strategic Framework > Strategy > Our Stakeholders		
102-46	Defining Report content and topic boundaries	Strategic Framework > Strategy > Material Issues		
102-47	List of material topics	Strategic Framework > Strategy > Material Issues		
<b>Risk Management</b>				
103-1	Explanation of material topics and their limits	Strategic Framework > Risk Management		
103-2	The Management approach and its components	Strategic Framework > Risk Management > Our Management Strategic Framework > Risk Management > New Challenges		
103-3	Assessment of the Management approach	Strategic Framework > Risk Management > Principal Results		
102-15	Describe the principal effects, risks and opportunities	Strategic Framework > Risk Management > Strategic and Emerging Risks		
<b>Cybersecurity</b>				
103-1	Explanation of material topics and their limits	Strategic Framework > Cybersecurity		
103-2	The Management approach and its components	Strategic Framework > Cybersecurity > Our Management Marco estratégico > Ciberseguridad > New Challenges		

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<b>103-3</b>	Assessment of the Management approach	Strategic Framework > Cybersecurity > Principal Results		
<b>102-19</b>	Delegating authority	Strategic Framework > Cybersecurity > Cybersecurity Governance		
<b>102-20</b>	Executive-level responsibility of economic, environmental and social topics	Strategic Framework > Cybersecurity > Cybersecurity Governance		
<b>Our Own</b>	Cybersecurity gaps and incidents	Strategic Framework > Cybersecurity > Principal Results		
<b>Information Privacy</b>				
<b>103-1</b>	Explanation of material topics and their limits	Strategic Framework > Information Privacy		
<b>103-2</b>	The Management approach and its components	Strategic Framework > Information Privacy > Our Management Strategic Framework > Information Privacy > New Challenges		
<b>103-3</b>	Assessment of the Management approach	Strategic Framework > Information Privacy > Principal Results		
<b>418-1</b>	Substantiated claims regarding violations of client privacy and loss of client data	Strategic Framework > Information Privacy > Our Management		
<b>BUSINESSES THAT CHALLENGE US</b>				
<b>Generation</b>				
<b>103-1</b>	Explanation of material topics and their limits	Businesses that Challenge Us > Generation		
<b>103-2</b>	The Management approach and its components	Businesses that Challenge Us > Generation > Our Management Businesses that Challenge Us > Generation > New Challenges		
<b>103-3</b>	Assessment of the Management approach	Businesses that Challenge Us > Generation > Principal Results		
<b>EU1</b>	Installed capacity	Businesses that Challenge Us > Generation > Installed Capacity		
<b>EU2</b>	Total energy generated	Businesses that Challenge Us > Generation > Energy Generated		
<b>EU10</b>	Generation mix	Businesses that Challenge Us > Generation > Generation Mix		
<b>EU11</b>	Generation efficiency	Businesses that Challenge Us > Generation > Generation Efficiency		
<b>EU30</b>	Average availability of the plants	Businesses that Challenge Us > Generation > Availability		

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<b>Transmission and Distribution</b>				
<b>103-1</b>	Explanation of material topics and their limits	Businesses that Challenge Us > Transmission and Distribution		
<b>103-2</b>	The Management approach and its components	Businesses that Challenge Us > Transmission and Distribution > Our Management Businesses that Challenge Us > Transmission and Distribution > New Challenges		
<b>103-3</b>	Assessment of the Management approach	Businesses that Challenge Us > Transmission and Distribution > Principal Results		
<b>EU4</b>	Transmission and Distribution infrastructure	Businesses that Challenge Us > Transmission and Distribution > Infrastructure		
<b>EU12</b>	Losses in the Distribution and Distribution systems	Businesses that Challenge Us > Transmission and Distribution > Reliability		
<b>EU28</b>	Service quality indicators	Businesses that Challenge Us > Transmission and Distribution > Reliability		
<b>EU29</b>	Service quality indicators	Businesses that Challenge Us > Transmission and Distribution > Reliability		
<b>Our Own</b>	Smart meters	Businesses that Challenge Us > Transmission and Distribution > Smart Meters		
<b>Our Own</b>	Climate-change impact	Businesses that Challenge Us > Transmission and Distribution > Impact of Climate Change		
<b>Commercialization</b>				
<b>103-1</b>	Explanation of material topics and their limits	The Celsia Culture > Businesses that Challenge Us > Commercialization The Celsia Culture > Businesses that Challenge Us > Retail Commercialization The Celsia Culture > Businesses that Challenge Us > Wholesale Commercialization		
<b>103-2</b>	The Management approach and its components	The Celsia Culture > Businesses that Challenge Us > Retail Commercialization > Our Management The Celsia Culture > Businesses that Challenge Us > Wholesale Commercialization > Our Management The Celsia Culture > Businesses that Challenge Us > New Challenges		
<b>103-3</b>	Assessment of the Management approach	The Celsia Culture > Businesses that Challenge Us > Retail Commercialization > Principal Results		

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		The Celsia Culture > Businesses that Challenge Us> Wholesale Commercialization > Principal Results		
<b>102-6</b>	Markets served	The Celsia Culture > Businesses that Challenge Us > Commercialization The Celsia Culture > Businesses that Challenge Us> Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Clients The Celsia Culture > Businesses that Challenge Us > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Wholesale Market > Clients		
<b>C-C01</b>	Sales of electricity to retail and wholesale clients	The Celsia Culture > Businesses that Challenge Us> Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Income		
<b>C-C02</b>	Retail client collection rate	The Celsia Culture > Businesses that Challenge Us> Retail Commercialization > Principal Results > Clients and Electricity Sales in the Wholesale Market > Income		
<b>EU3</b>	Retail and wholesale clients	The Celsia Culture > Businesses that Challenge Us> Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market The Celsia Culture > Businesses that Challenge Us> Wholesale Commercialization > Principal Results > Clients and Electricity Sales in the Wholesale Market > Clients		
<b>THE CELSIA CULTURE</b>				
<b>Labor Practices</b>				
<b>103-1</b>	Explanation of material topics and their limits	The Celsia Culture > Labor Practices		
<b>103-2</b>	The Management approach and its components	The Celsia Culture > Labor Practices > Our Management		
<b>103-3</b>	Assessment of the Management approach	The Celsia Culture > Labor Practices > Principal Results		
<b>102-8</b>	Labor indicators	The Celsia Culture > Labor Practices > Labor Indicators > Women in Celsia The Celsia Culture > Labor Practices > Labor Indicators > Employees in Celsia		Employee information is presented without disaggregating by type of contract.

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405-1	Employee diversity	The Celsia Culture > Labor Practices > Labor Indicators > Women in Celsia The Celsia Culture > Labor Practices > Labor Indicators > Employees in Celsia	✓	Not broken down by age range.
405-2	Ratio of basic salary and remuneration of women, compared to men	The Celsia Culture > Labor Practices > Labor Indicators > Equity in Remuneration		
102-41	Collective-bargaining agreements	The Celsia Culture > Labor Practices > Labor Indicators > Freedom of Association		
C-PL1	Pay indicators by gender - Salary ratios between men and women	The Celsia Culture > Labor Practices > Labor Indicators > Equity in Remuneration	✓	
<b>Talent Development</b>				
103-1	Explanation of material topics and their limits	The Celsia Culture > Talent Development		
103-2	The Management approach and its components	The Celsia Culture > Talent Development > Our Management		
103-3	Assessment of the Management approach	The Celsia Culture > Talent Development > Principal Results		
404-1	Average hours of training per year per employee	The Celsia Culture > Talent Development > Training > Training Hours	✓	
404-2	Programs to improve employee skills and transition-aid programs	The Celsia Culture > Talent Development > Training > Development Programs		
<b>Talent Attraction and Retention</b>				
103-1	Explanation of material topics and their limits	The Celsia Culture > Talent Attraction and Retention		
103-2	The Management approach and its components	The Celsia Culture > Talent Attraction and Retention > Our Management		
103-3	Assessment of the Management approach	The Celsia Culture > Talent Attraction and Retention > Principal Results		
401-1	New employee hires and employee turnover	The Celsia Culture > Talent Attraction and Retention > Turnover and Mobility The Celsia Culture > Talent Attraction and Retention > Voluntary and Total Resignations The Celsia Culture > Talent Attraction and Retention > New Hirings		
401-2	Benefits for full-time employees that are not given to temporary or part-time employees	The Celsia Culture > Talent Attraction and Retention > Benefits for Our Employees		

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<b>404-3</b>	Percentage of employees receiving regular performance reviews and professional development	The Celsia Culture > Talent Attraction and Retention > Performance Evaluation		This does not include a breakdown by sex and by labor category.
<b>Occupational Health and Safety</b>				
<b>103-1</b>	Explanation of material topics and their limits	The Celsia Culture > Occupational Health and Safety		
<b>103-2</b>	The Management approach and its components	The Celsia Culture > Occupational Health and Safety > Our Management		
<b>103-3</b>	Assessment of the Management approach	The Celsia Culture > Occupational Health and Safety > Principal Results		
<b>403-1</b>	Occupational Health and Safety management system	The Celsia Culture > Occupational Health and Safety > Our Management The Celsia Culture > Occupational Health and Safety > I Choose to Take Care of Myself		
<b>403-4</b>	Employee participation, consultations and communication on occupational health and safety	The Celsia Culture > Occupational Health and Safety > I Choose to Take Care of Myself		
<b>403-5</b>	Employee training on occupational health and safety	The Celsia Culture > Occupational Health and Safety		
<b>403-9</b>	Work accident injuries	The Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity		
<b>403-10</b>	Work ailments and diseases	The Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity		
<b>EU-18</b>	Employees and contractors who have undergone relevant training in occupational health and safety	The Celsia Culture > Occupational Health and Safety		
<b>C-CT1</b>	Frequency and Severity Index	The Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity	✓	
<b>C-CT2</b>	Number of fatalities	The Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity	✓	

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<b>THE CLIENT EXPERIENCE</b>				
<b>Client Management</b>				
103-1	Explanation of material topics and their limits	Client Experience > The Client in the Center		
103-2	The Management approach and its components	Client Experience > The Client in the Center > Our Management Client Experience > The Client in the Center > New Challenges		
103-3	Assessment of the Management approach	Client Experience > The Client in the Center > Client Satisfaction		
103-3	Assessment of the Management approach	Client Experience > The Client in the Center > Principal Results		
102-43	Approach to Stakeholder engagement	Client Experience > The Client in the Center > Principal Results		
102-44	Key topics and concerns raised	Client Experience > The Client in the Center > Principal Results		
418-1	Substantiated complaints related to breaches of client privacy and losses of client data	Client Experience > The Client in the Center > Client Satisfaction > Information Privacy		
C-CG1	Satisfaction Survey results	Client Experience > The Client in the Center > Client Satisfaction > The Client Experience	✓	The scope of this Indicator only covers Colombia.
C-CG2	Attention indicators	Client Experience > The Client in the Center > Client Satisfaction > The Client Experience		
C-GC3	NPS indicator	Client Experience > The Client in the Center > Client Satisfaction > The Client Experience		
<b>Innovation</b>				
103-1	Explanation of material topics and their limits	Client Experience > Innovation		
103-2	The Management approach and its components	Client Experience > Innovation > Our Management Client Experience > Innovation > Innovation Hotspots Client Experience > Innovation > New Challenges		
103-3	Assessment of the Management approach	Client Experience > Innovation > Principal Results		



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C-IN1	Investment in innovation	Client Experience > Innovation > Principal Results	✓	
<b>THIS IS HOW WE LEAD</b>				
<b>Corporate Governance</b>				
103-1	Explanation of material topics and their limits	This Is How We Lead > Corporate Governance		
103-2	The Management approach and its components	This Is How We Lead > Corporate Governance > Our Management This Is How We Lead > Corporate Governance > New Challenges		
103-3	Assessment of the Management approach	This Is How We Lead > Corporate Governance > Principal Results		
102-18	Governance structure	This Is How We Lead > Corporate Governance > Governance Structure > The Shareholders' Assembly This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Composition		
102-19	Delegating authority	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors		
102-20	Executive-level responsibility for economic, environmental and social topics	This Is How We Lead > Corporate Governance > Governance Structure > Steering Committee		
102-21	Consulting Stakeholders on economic, environmental and social topics	The mechanisms to relate to Stakeholders and identify situations of exposure to risks or needs arising from the development of business activities, include social work activities, permanent attention to investors, the Transparency Line, dissemination of information through the Website and Corporate media, among others. The Steering Committee provides feedback to the Board of Directors on the issues reported through the mechanisms described and the way in which they have been managed.		
102-22	Composition of the highest Governance Body and its committees	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Composition		

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<b>102-23</b>	Chair of the highest Governance Body	Jorge Mario Velásquez, Chairman of the Board of Directors, is not an employee of the Organization		
<b>102-24</b>	Nomination and selection of the highest Governance Body	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Election of the Members		
<b>102-25</b>	Conflicts of interest	The Board of Directors has the task of identifying, directing and analyzing the resolution of conflicts of interest involving the Company's Administrators, as long as said functions are not attributed to the Shareholders' Assembly, as indicated in the Bylaws and in the law.		
<b>102-26</b>	Role of the highest Governance Body in setting purpose, values and strategy	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Composition This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Relevant Topics		
<b>102-27</b>	Collective knowledge of the highest governance Body	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Training		
<b>102-28</b>	Evaluation of the highest Governance Body's performance	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Evaluation		
<b>102-29</b>	Identification and management of economic, environmental and social impacts	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Composition This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Relevant Topics		
<b>102-30</b>	Effectiveness of risk-management processes	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Composición		
<b>102-31</b>	Evaluation of economic, environmental and social topics	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Composition This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Relevant Topics		
<b>102-33</b>	Communication of critical concerns	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Relevant Topics		
<b>102-34</b>	Nature and total number of critical concerns	This Is How We Lead > Corporate Governance > Governance Structure > The Board of Directors > Relevant Topics		

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102-35	Remuneration policies	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Remuneration		
102-36	Processes to determine remuneration	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Remuneration		
102-37	Stakeholders' involvement in remuneration	The Shareholders' General Assembly is in charge of setting the remuneration of this Governing Body, for which it takes into account its structure, obligations and responsibilities, as well as the personal and professional qualities of its members, their experience and the time they must dedicate to this activity.		
<b>Ethics and Transparency</b>				
103-1	Explanation of material topics and their limits	This Is How We Lead > Ethics and Transparency		
103-2	The Management approach and its components	This Is How We Lead > Ethics and Transparency > Our Management This Is How We Lead > Ethics and Transparency > New Challenges		
103-3	Assessment of the Management approach	This Is How We Lead > Ethics and Transparency > Principal Results		
102-16	Values, principles, standards and norms of behavior	This Is How We Lead > Ethics and Transparency This Is How We Lead > Ethics and Transparency > Code of Conduct This Is How We Lead > Ethics and Transparency > Anti-Corruption Policy This Is How We Lead > Ethics and Transparency > The Transparency Line		
102-17	Mechanisms for advice and concerns about ethics	This Is How We Lead > Ethics and Transparency > Code of Conduct This Is How We Lead > Ethics and Transparency > The Transparency Line		
205-1	Operations assesses for risks related to corruption	This Is How We Lead > Ethics and Transparency > Anti-Corruption Policy > Significant Risks Related to Anti-Corruption		Significant risks related to corruption and identified through risk management are not detailed.
205-2	Communication and training about anti-corruption policies and procedures	This Is How We Lead > Ethics and Transparency > Code of Conduct This Is How We Lead > Ethics and Transparency > Anti-Corruption Policy > Anti-Corruption Training		

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<b>205-3</b>	Confirmed cases of corruption and measures adopted	This Is How We Lead > Ethics and Transparency > Code of Conduct This Is How We Lead > Ethics and Transparency > Anti-Corruption Policy > Significant Risks Related to Anti-Corruption		
<b>206-1</b>	Legal actions for anti-competitive behavior, anti-trust and monopoly practices and against free competition	This Is How We Lead > Ethics and Transparency > Anti-Corruption Policy > Significant Risks Related to Anti-Corruption		
<b>C-CDC1</b>	Systems and procedures in the Code of Conduct	This Is How We Lead > Ethics and Transparency > Code of Conduct	✓	
<b>Regulation</b>				
<b>103-1</b>	Explanation of material topics and their limits	This Is How We Lead > Regulation		
<b>103-2</b>	The Management approach and its components	This Is How We Lead > Regulation > Our Management This Is How We Lead > Regulation > New Challenges		
<b>103-3</b>	Assessment of the Management approach	This Is How We Lead > Regulation > Principal Results		
<b>102-13</b>	Affiliation to associations	This Is How We Lead > Regulation > Contributions > Typology and Value of Political Contributions > Typology of Political Contributions		
<b>415-1</b>	Value of political contributions, by country and recipient	This Is How We Lead > Regulation > Contributions > Our Highest Contributions This Is How We Lead > Regulation > Contributions > Typology and Value of Political Contributions > Typology of Political Contributions This Is How We Lead > Regulation > Contributions > Typology and Value of Political Contributions > The Highest Contributions This Is How We Lead > Regulation > Contributions > Typology and Value of Political Contributions > Other Contributions		
<b>Economic Growth</b>				
<b>103-1</b>	Explanation of material topics and their limits	This Is How We Lead > Economic Growth		
<b>103-2</b>	The Management approach and its components	This Is How We Lead > Economic Growth > Our Management		

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		This Is How We Lead > Economic Growth > New Challenges		
103-3	Assessment of the Management approach	This Is How We Lead > Economic Growth > Relevant Events 2021 This Is How We Lead > Economic Growth > Business Progress This Is How We Lead > Economic Growth > Principal Results		
201-1	Direct economic value generated and distributed, including income, operating costs, employee compensation, donations and other community investments, retained earnings and payments to capital providers and governments	This Is How We Lead > Economic Growth > Economic Value Generated and Distributed		
<b>Sustainable Sourcing</b>				
103-1	Explanation of material topics and their limits	This Is How We Lead > Sustainable Sourcing		
103-2	The Management approach and its components	This Is How We Lead > Sustainable Sourcing > Our Management This Is How We Lead > Sustainable Sourcing > New Challenges		
103-3	Assessment of the Management approach	This Is How We Lead > Sustainable Sourcing > Principal Results		
102-9	Describe the Organization's supply chain	This Is How We Lead > Sustainable Sourcing > Our Management > The Supply Chain		
204-1 y C-AS1	Percentage of purchases from local suppliers	This Is How We Lead > Sustainable Sourcing > Local Sourcing	✓	
308-2	Negative environmental impacts in the supply chain and measures taken	This Is How We Lead > Sustainable Sourcing > Identification and Management of Risks in the Supply Chain > Risk Management		The number of suppliers evaluated in sustainability criteria is reported, but the significant negative environmental impacts . potential and real - identified

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				are not detailed.
414-2	Negative social impacts in the supply chain and measures taken	This Is How We Lead > Sustainable Sourcing > Identification and Management of Risks in the Supply Chain > Risk Management		The number of suppliers evaluated in sustainability criteria is reported, but the significant negative social impacts . potential and real - identified are not detailed.
C-AS2	Percentage of suppliers that have passed selection filters in accordance with ESG criteria and were assessed as high risk in sustainability (criteria and social, environmental and economic impacts)	This Is How We Lead > Sustainable Sourcing > Identification and Management of Risks in the Supply Chain > Risk Management	✓	
<b>WE TAKE CARE OF THE PLANET</b>				
<b>Environmental Management</b>				
103-1	Explanation of material topics and their limits	We Take Care of the Planet > Environmental Management		
103-2	The Management approach and its components	We Take Care of the Planet > Environmental Management > Our Management		
103-3	Assessment of the Management approach	We Take Care of the Planet > Environmental Management > Principal Results		
Our Own	Environmental investment	We Take Care of the Planet > Environmental Management > Environmental Investment		
102-11	Precautionary principle	We Take Care of the Planet > Environmental Management		
307-1	Non-compliance of environmental	We Take Care of the Planet > Environmental Management > Principal Results	✓	

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	legislation and regulations			
<b>Energy-Resource Management</b>				
<b>103-1</b>	Explanation of material topics and their limits	We Take Care of the Planet > Energy-Resource Management		
<b>103-2</b>	The Management approach and its components	We Take Care of the Planet > Energy-Resource Management > Principal Results: Water Consumption We Take Care of the Planet > Energy-Resource Management > Principal Results: Energy Consumption		
<b>103-3</b>	Assessment of the Management approach	We Take Care of the Planet > Energy-Resource Management > Principal Results: Water Consumption We Take Care of the Planet > Energy-Resource Management > Principal Results: Energy Consumption		
<b>303-3</b>	Capture of water	We Take Care of the Planet > Energy-Resource Management > Principal Results: Water Consumption: Water-Resource Management	✓	
<b>303-5</b>	Water consumption	We Take Care of the Planet > Energy-Resource Management > Principal Results: Water Consumption: Water-Resource Management		
<b>302-1</b>	Internal energy consumption	We Take Care of the Planet > Energy-Resource Management > Principal Results: Energy Consumption: Energy Management	✓	
<b>Climate Change</b>				
<b>103-1</b>	Explanation of material topics and their limits	We Take Care of the Planet > Climate Change		
<b>103-2</b>	The Management approach and its components	We Take Care of the Planet > Climate Change > Our Management		
<b>103-3</b>	Assessment of the Management approach	We Take Care of the Planet > Climate Change > Principal Results		
<b>305-1</b>	Direct GHG emissions (Scope 1)	We Take Care of the Planet > Climate Change > GHG Emissions		
<b>305-2</b>	Indirect GHG emissions in generating energy (Scope 2)	We Take Care of the Planet > Climate Change > GHG Emissions		
<b>Our Own</b>	Emissions avoided	We Take Care of the Planet > Climate Change > GHG Emissions		
<b>305-4</b>	Emission intensity	We Take Care of the Planet > Climate Change > GHG Emissions		



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305-3	Indirect emissions (Scope 3)	We Take Care of the Planet > Climate Change > GHG Emissions		
Our Own	Climate-change impact	We Take Care of the Planet > Climate Change > The Impact of Climate Change		
Our Own	Risks and opportunities	We Take Care of the Planet > Climate Change > Risks of Climate Change		
Our Own	Internal price of carbon	We Take Care of the Planet > Climate Change > Internal Carbon Price		
<b>Ecoefficiency</b>				
103-1	Explanation of material topics and their limits	We Take Care of the Planet > Ecoefficiency		
103-2	The Management approach and its components	We Take Care of the Planet > Ecoefficiency > Our Management		
103-3	Assessment of the Management approach	We Take Care of the Planet > Ecoefficiency > Principal Results		
306-3	Waste generated (Non-Hazardous and Hazardous)	We Take Care of the Planet > Ecoefficiency > Waste Management	✓	
Our Own	Ash and gypsum waste	We Take Care of the Planet > Ecoefficiency > Waste Management		
305-7	Nitrogen oxide (NOx) , sulfur oxide (SOx) and other significant missions into the air	We Take Care of the Planet > Ecoefficiency > Management of Other Atmospheric Emissions		
<b>Biodiversity</b>				
103-1	Explanation of material topics and their limits	We Take Care of the Planet > Biodiversity		
103-2	The Management approach and its components	We Take Care of the Planet > Biodiversity > our Management		
103-3	Assessment of the Management approach	We Take Care of the Planet > Biodiversity > Principal Results		
Our Own	Commitment to and Assessment of Biodiversity	We Take Care of the Planet > Biodiversity > Commitment and Assessment		
C-RE3	Number of trees planted ( <i>ReverdeC</i> )	We Take Care of the Planet > Biodiversity > <i>ReverdeC</i>		
<b>WE ARE PARTNERS OF DEVELOPMENT</b>				
<b>Contribution to Society</b>				
103-1	Explanation of material topics and their limits	We Are Partners of Development		
103-2	The Management approach and its components	We Are Partners of Development > Contribution to Society > Our Management		



<b>GRI STANDARD</b>	<b>INDICATOR</b>	<b>LOCATION</b>	<b>EXTERNAL VERIFICATION (✓)</b>	<b>OMISSIONS</b>
<b>103-3</b>	Assessment of the Management approach	We Are Partners of Development > Contribution to Society > Principal Results		
<b>413-1</b>	Operations with the participation of the local community, impact assessments and development programs	We Are Partners of Development > Contribution to Society > Social-Investment Strategy		
<b>LBG - 01</b>	Number of beneficiaries of the social investment	We Are Partners of Development > Contribution to Society > Figures 2021 > Social Investment - Beneficiaries		
<b>LBG - 02</b>	Social investment in Colombia by action line	We Are Partners of Development > Contribution to Society > Figures 2021 > Social Investment - Total and by Line	✓	
<b>LBG - 03</b>	Type of social investment	We Are Partners of Development > Contribution to Society > Figures 2021 > Social Investment - Total and by Line		
<b>LBG - 04</b>	Social investment by type (mandatory vs. voluntary)	We Are Partners of Development > Contribution to Society > Figures 2021 > Social Investment - By Type and Activity		
<b>203-1</b>	Development and impact of the investment in infrastructure and the types of services	We Are Partners of Development > Contribution to Society > Social-Investment Strategy We Are Partners of Development > Contribution to Society > Figures 2021 > Social Investment We Are Partners of Development > Contribution to Society > Principal Results		
<b>Human Rights</b>				
<b>103-1</b>	Explanation of material topics and their limits	We Are Partners of Development > Human Rights		
<b>103-2</b>	The Management approach and its components	We Are Partners of Development > Human Rights > Our Management		
<b>103-3</b>	Assessment of the Management approach	We Are Partners of Development > Human Rights > Principal Results		