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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
Greenhouse-Gas Emissions and Energy-Resource Planning	IF-EU-110a.1	Total Scope 1 CO ₂ e Emissions - Gross (t CO ₂ e/año)	1,158,508 (tCO ₂ /año)	988,436.5 (tCO ₂ /año)	314,205.5 (tCO ₂ /año)	129,331 (tCO ₂ /año)	We Take Care of the Planet > Climate Change > GHG Emissions	GRI (305-1), DJSI (2.3.1)	
		Percentage (%) Covered by (2) Emissions Limitation Regulations and (3) Emissions Reporting Regulations	In the countries where we operate, no regulations exist that limit Scope 1 emissions.					We Take Care of the Planet > Climate Change > GHG Emissions	GRI (305-1), DJSI (2.3.1)
	IF-EU-110a.2.	Greenhouse gas (GHG) emissions associated with energy supply. (t CO ₂ e/year)	29,485 (tCO ₂ /año)	67,522.6 (tCO ₂ /año)	79,310.48 (tCO ₂ /año)	99,482.41 (tCO ₂ /año)	We Take Care of the Planet > Climate Change > GHG Emissions	GRI (305-2), DJSI (2.3.2)	
	IF-EU-110a.3.	Discussion of the long-term and short-term strategy or plan to manage Scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets.	Information Not Available	Indicator: CO ₂ e emissions per Gigawatt hour (GWh) Target by 2025: Reduce Co ₂ e direct and indirect emissions by 25% per GWh associated with the energy generation. Baseline: 2015	Indicator: CO ₂ e emissions per Gigawatt hour (GWh) Target by 2030: Reduce Co ₂ e direct and indirect emissions by 89% per GWh associated with the energy generation. Baseline: 2015	Indicator: CO ₂ e emissions per Gigawatt hour (GWh) Target by 2025: Reduce Co ₂ e direct and indirect emissions by 25% per GWh associated with the energy generation. Baseline: 2015	We Take Care of the Planet > Climate Change > New Challenges > Medium Term	DJSI (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 target by market (1)	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 N ₂ O) (t)	2.018	1.529	1.278,30	1.333,70	We Take Care of the Planet > Ecoefficiency > Management of Other Atmospheric Emissions	GRI (305-7): Other Emissions DJSI (2.3.6): NOx Emissions	

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		Atmospheric emissions of: (1) NOx (excluding N ₂ O) (% from facilities that are located in or near densely populated areas)	0%				Celsia does not have operations located in or near densely populated areas	N/A	N/A	
		Atmospheric Emissions of: 2) SOx, (t)	2.188	2.209	2.398	2.158,30	We Take Care of the Planet > Ecoefficiency > Management of Other Atmospheric Emissions	GRI (305-7): Other Emissions DJSI (2.3.7): SOx Emissions		
		Atmospheric emissions of: 2) SOx, (% from facilities that are located in or near densely populated areas)	0%				Celsia does not have operations located in or near densely populated areas"	N/A	N/A	
		Atmospheric emissions of: (3) particulate matter (PM10), (t)	157	184	8,2	189,5	We Take Care of the Planet > Ecoefficiency > Management of Other Atmospheric Emissions	GRI (305-7): Other Emissions DJSI (2.3.10): Particulate Matter Emissions		
		Atmospheric emissions of: (3) particulate matter (PM10), (% from facilities that are located in or near densely populated areas)	0%				Celsia does not have operations located in or near densely populated areas	N/A	N/A	
		Atmospheric emissions of : (5) Mercury (HG)(t)	0	0,06	0,02	0	We Take Care of the Planet > Ecoefficiency > Management of Other Atmospheric Emissions	GRI (305-7): Other Emissions DJSI (2.3.9): Mercury Emissions		
		Atmospheric emissions of: (5) Mercury (HG), (% from facilities that are located in or near densely populated areas)	0%				Celsia does not have operations located in or near densely populated areas	N/A	N/A	
Water Management	IF-EU-140a.1.	(1)Total water extracted (1,000 m ³)	16.240.000	14.996.630	16.936.630	19.147.870	We Take Care of the Planet > Energy Resource Management > Principal Results: Water Consumption: Water Resource Management	GRI (303-3; 303-5) DJSI (2.3.4)		
		Percentage (%) of Water Extracted in Areas with Water Stress	In Celsia, we do not capture nor consume water in places with water scarcity or extreme water scarcity					We Take Care of the Planet > Energy Resource Management > Principal Results: Water Consumption: Water Resource Management	GRI (303-3; 303-5) DJSI (2.3.4)	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
		(2) Total Water Consumed (1,000 m ³)	2.130	1.760	470	390	We Take Care of the Planet > Energy Resource Management > Principal Results: Water Consumption: Water Resource Management	GRI (303-3; 303-5) DJSI (2.3.4)	
		Percentage (%) of water consumed in regions with high or extremely high baseline water stress	In Celsia, we do not capture nor consume water in places with water scarcity or extreme water scarcity				We Take Care of the Planet > Energy Resource Management > Principal Results: Water Consumption: Water Resource Management	GRI (303-3; 303-5) DJSI (2.3.4; 2,8,1)	✓
	IF-EU-140a.2.	Number of incidents of non-compliance associated with water quantity and/or quality permits, rules and regulations	0	0	0	0	We Take Care of the Planet > Energy Resource Management > Principal Results	GRI (307-1) DJSI (2.2.3)	✓
	IF-EU-140a.3.	Description of the risks of water management and discussion of strategies and practices to mitigate those risks.	The detail is found in the Indicator in the location described				We Take Care of the Planet > Energy Resource Management > Principal Results: Water Consumption: Water Risks	DJSI (2.8.2; 2.8.5)	✓
Coal Ash Management	IF-EU-150a.1.	Amount of coal combustion residues (CCR) generated (ton)	11.953,00	18.168,00	6.618,10	0	We Take Care of the Planet > Ecoefficiency > Waste Management > Generation of Ash and Gypsum Waste	DJSI (2.3.8)	✓
		Percentage (%) recycled	32,20%	10,50%	0%	0%	We Take Care of the Planet > Ecoefficiency > Waste Management > Generation of Ash and Gypsum Waste	DJSI (2.3.8)	✓
	IF-EU-150a.2.	Total number of reservoirs generated by coal combustion residues (CCR), broken down by classification of potential risks and by the evaluation of structural integrity	0	0	0	0	our ash and gypsum waste is not stored in a reservoir or a natural topographic depression / excavation / levee areas	N/A	✓
Energy Affordability	IF-EU-240a.1	Average retail rate for Residential Clients (COP / KWh)	Information Not Available	Information Not Available	Information Not Available	625,15	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Client Experience	Our Own Indicator (C-C02)	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
		Average retail rate for Commercial Clients (COP / KWh)	Information Not Available	Information Not Available	Information Not Available	603,74	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Client Experience	Our Own Indicator (C-C02)	✓
		Average retail rate for Industrial Clients (COP / KWh)	Information Not Available	Information Not Available	Information Not Available	567,14	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Client Experience	Our Own Indicator (C-C02)	✓
	IF-EU-240a.2	Typical monthly electricity bill for Residential Clients for 500 KWh of electricity supplied each month	Information Not Available	Information Not Available	Information Not Available	COP 65,757	This indicator is reported for the first 105.18 KWh sold, thus: "COP 65,757 average monthly electricity bill for the first 105.18 KWh sold to Residential Clients each month." This is because - for the Colombian context - there is no consumption that is so high- Strategic Framework > Businesses that Challenge Us > Commercialization > Client Experience	N/A	✓
		Typical monthly electricity bill for Residential Clients for 1,000 KWh of electricity supplied each month	Information Not Available	Information Not Available	Information Not Available	COP 65,757	This indicator is reported for the first 105.18 KWh sold, thus: "COP 65,757 average monthly electricity bill for the first 105.18 KWh sold to Residential Clients each month." This is because - for the Colombian context - there is no consumption that is so high- Strategic Framework > Businesses that Challenge Us > Commercialization > Client Experience	N/A	✓
	IF-EU-240a.3	Number of power outages for Residential Clients due to non-payment	50.669	47.752	18,46	20.178	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Client Experience	N/A	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)	
	IF-EU-240a.3	Percentage (%) of power outages that were re-established in a period of 30 days	Information Not Available	Information Not Available	Information Not Available	63,23%	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Cliente Experience	N/A	✓	
	IF-EU-240a.4	Discussion of the impact of external factors on the affordability of electricity for clients, including the economic conditions of the service territory	The detail is found in the indicator in the location described					Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	N/A	✓
Workforce Health and Safety	EM-CM-320a.1	(1) Global Recordable Incident Rate (GRIR)	N/A	N/A	N/A	Colombia: 2.046 Central America: 2.396	Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity We calculate these indicators based on the number of recordable incidents and "quasi-incidents", each over the number of hours worked * 1000.0000	N/A	✓	
	EM-CM-320a.1	Mortality rate	N/A	N/A	N/A	Collaborators: 0 Contratistas: 0.001	Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity	Related Standard: GRI (403-9)		
	EM-CM-320a.1	"Quasi-Incident" Frequency Index for full-time employees (FTEs) and contractors	N/A	N/A	N/A	Colombia: 0.170 Central America: 2.396	Celsia Culture > Occupational Health and Safety > Principal Results in Occupational Illness, Incidents, Fatalities and Severity	N/A	✓	
End-use Efficiency and Demand	IF-EU-420a.1	Percentage of utility revenues that come from rate structures that are decoupled and contain a revenue loss-adjustment mechanism	N/A	N/A	N/A	N/A	There are no decouples rates in Colombia or in Central America	N/A	✓	
	IF-EU-420a.2	Percentage (%) of electrical load provided with smart-grid technology (% per MWh)	Information Not Available	Information Not Available	Information Not Available	11,16	Businesses that Challenge Us > Transmission and Distribution > Smart Meters	N/A		

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
	IF-EU-420a.2	Percentage (%) of electricity meters in the distribution network	Information Not Available	Information Not Available	Information Not Available	21,73	Businesses that Challenge Us > Transmission and Distribution > Smart Meters	N/A	✓
	IF-EU-420a.3	Electricity savings by clients, thanks to efficiency measures, for each market (MWh)	Information Not Available	Information Not Available	Information Not Available	Information Not Available	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 from the US Nuclear Regulatory Commission (NRC) action matrix.	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 safety and emergency preparedness	N/A Celsia does not generate nuclear energy				N/A Celsia does not generate nuclear energy	N/A	
Systematic Risk Management: Resilience of the Network	IF-EU-550a.1.	Number of non-compliance incidents with physical and/or cyber security standards or regulations	0	0	0	0	Strategic Framework > Cybersecurity > Principal Results The scope of the indicator is limited to cyber incidents.	DJSI (1.8.4) and DJSI (1.8.5)	✓
	IF-EU-550a.2.	(1) System Average Interruption Duration Index (SAIDI)	Celsia Colombia: 11.7 CETSA: 3.7 Celsia Tolima: 0	Celsia Colombia: 13.03 CETSA: 2.79 Celsia Tolima: 56.87	Celsia Colombia: 9.74 CETSA: 1.28 Celsia Tolima: 56.83	Celsia Colombia: 9.34 CETSA: 1.61 Celsia Tolima: 43.5	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	DJSI (2,7,2)	✓
	IF-EU-550a.2.	(2) System Average Interruption Frequency Index (SAIFI)	Celsia Colombia: 15.1 CETSA: 6.8 Celsia Tolima: 0	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	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	DJSI (2,7,2)	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
	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: 0 CETSA: 0 Celsia Tolima: 0	Celsia Colombia: 1.48 CETSA: 0.83 Celsia Tolima: 1.62	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	N/A	✓
ACTIVITY PARAMETERS									
Activity Parameters	IF-EU-000.A	Number of Residential Clients served	588.805	1.072.499	1.111.088	1.156.944	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Clients Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; for which they were not taken into account in the data recorded in the table.	GRI (102-6); Our Own Indicator (EU3)	✓
		Number of Commercial Clients served	28.595	68.362	68.166	68.563	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Clients Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; for which they were not taken into account in the data recorded in the table.	GRI (102-6); Our Own Indicator (EU3)	✓
		Number of Industrial Clients served	3.496	4.672	4.940	4.800	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity	GRI (102-6); Our Own Indicator (EU3)	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
							Sales in the Retail Market > Clients Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; for which they were not taken into account in the data recorded in the table.		
	IF-EU-000.B	Total energy supplied to Residential Clients (MWh)	Information Not Available	Information Not Available	Information Not Available	1.460.000	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Sales The data included in the route indicated are published in GWh, while the data published in this table is reported in MWh	Our Own Indicator (C-C01)	✓
		Total energy supplied to Commercial Clients (MWh)	Information Not Available	Information Not Available	Information Not Available	408.000	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Sales The data included in the route indicated are published in GWh, while the data published in this table is reported in MWh	Our Own Indicator (C-C01)	✓
		Total energy supplied to Industrial Clients (MWh)	Information Not Available	Information Not Available	Information Not Available	185.000	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Sales The data included in the route indicated are published in GWh, while the data published in this table is reported in MWh	Our Own Indicator (C-C01)	✓

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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
		Total energy supplied to all other Retail Clients (MWh)	Information Not Available	Information Not Available	Information Not Available	1.614.000	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Electricity Sales in the Retail Market > Sales The data included in the route indicated are published in GWh, while the data published in this table is reported in MWh. Additionally, these data of other Retail Clients include Official and Non-Regulated Clients	Our Own Indicator (C-C01)	
		Total energy supplied to Wholesale Clients (MWh)	2.282.000	3.119.000	3.436.000	3.636.000	Strategic Framework > Businesses that Challenge Us > Commercialization > Wholesale Commercialization > Principal Results > Clients and Electricity Sales in the Wholesale Market > Sales The data included in the route indicated are published in GWh, while the data published in this table is reported in MWh	Our Own Indicator(C-C01)	
	IF-EU-000.C	Distribution Length (Km)	0	42.803	43.415	45.722	Businesses that Challenge Us > Transmission and Distribution > Infrastructure	DJSI (2.7.1) GRI (EU4)	
		Transmission Length(Km)	308	291	291	291	Businesses that Challenge Us > Transmission and Distribution > Infrastructure The Transmission Length only applied to Celsia Valle del Cauca and Central America from 2019.	GRI (EU4)	✓
	IF-EU-000.D	Total Electricity Generated (MWh)	6.515.000,00	5.625.000,00	4.550.335,00	5.669.860,00	Businesses that Challenge Us > Generation > Energy Generated The data in the tables are presented in GWh, which are converted to MWh to be reported here	GRI (EU2)	✓



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CATEGORY	INDICATOR ID	ACCOUNTING METRIC	2018	2019	2020	2021	LOCATION	RELATED STANDARD	External Verification (✓)
		Percentage (%) by Energy Source	Hydraulic: 66.3% Carbon: 4.9% Natural Gas: 21.4% Wind: 3.4% Petroleum: 1.1% Others: 2.8%	Hydraulic: 66.3% Carbon: 7.6% Natural Gas: 13.3% Wind: 3.8% Petroleum: 1.4% Others: 1.8%	Hydraulic: 88.7% Carbon: 3.6% Natural Gas: 1% Wind: 3.7% Petroleum: 0% Others: 2.8%	Hydraulic: 91.2% Carbon: 0% Natural Gas: 0.4% Wind: 3.3% Petroleum: 1.3% Others: 3.6%	Businesses that Challenge Us > Generation > Generation Mix		✓
	IF-EU-000.E	Total Energy Purchased Wholesale (MWh)	41.6 millones	52.4 millones	23.7 millones	37.7 millones	We Take Care of the Planet > Energy-Resource Management > Principal Results: Energy Consumption > Energy Management	GRI (302-1) DJSI (2.3.3)	✓