

5.3

Report on Transactions with Related Parties



Executive Summary - IC Transaction

As of December 2023

COP billion



Guarantee Establishments for Projects			
Project	Value	Commission	Date
STN-UPME 01-2022 - Huila	24	45 bps	Nov-26

Project Guarantee Extensions			
Project	Value	Commission	Date
STR-UPME STR 13-2015	51	50 bps	aug-24
STN-UPME 03-2010 Chivor II	25	50 bps	oct-24
STN-UPME 04-2014	100	30 bps	nov-24
STN-UPME 10-2019	6	50 bps	nov-24
STN-UPME 01-2013	81	40 bps	dec-24
STN-UPME 06-2017	118	50 bps	dec-24
Total	381		

Executive Summary - IC Transaction

As of December 2023

COP billion

- EEB PERU HOLDINGS interest rate modification to (SOFR 6M) plus a margin of one point eighty-five percent (1.85%) and a credit adjustment margin of zero point fifteen percent (0.15%).
- EEB GAS SAS debt settlement in November due to the merger with GEB.
- ELECNOORTE's debt settlement resulting from the merger with GEB.

USD in Millions

Subsidiary Guarantee Extensions		
Subsidiary	Value	Date
TRECSA	30	Jul-24
TRECSA	10	Mar-24
EEBIS	28	Nov-33
TRECSA	115	Nov-33
Total	183	

Principal related party transactions

December 2023

COP billion

RELATED PARTY	ITEM	ASSETS	LIABILITIES	REVENUE	EXPENSES
TGI	Loan	-	-	82	-
	Others	10	-	9	-
GEBBRAS	Loan	184	-	21	-
	Loan	302	-	20	-
TRECSA	Technical support	17	-	-	-
	Others	6	-	2	-
EEBIS GUATEMALA	Technical support	7	-	-	-
EEB PERU HOLDINGS LTD	Loan	-	205	-	16
	Collaboration Agreement	38	-	38	-
ENLAZA	Others	7	8	-	130
CONTUGAS	Others	2	-	-	-
CALIDDA	Others	13	-	-	-
PROMIGAS	Dividends	30	-	-	-
VANTI	Dividends	22	-	-	-
AGATA	Others	-	1	-	2
ATENEA	Others	-	-	-	6
CAPITAL DISTRICT	Lease	1	-	9	-