



Sirs.
Shareholders and other interested parties of
Grupo Energía Bogotá SA ESP (hereinafter “The Company”)
Bogotá DC

INDEPENDENT LIMITED ASSURANCE REPORT

Scope of our Work

We have been engaged by **Grupo Energía Bogotá SA ESP. (“The Company” or “GEB”)** to perform a limited assurance engagement on the 2023 Integrated Sustainability Report and the information detailed in Annex A (hereinafter, the information subject to assurance), for the year ended December 31st, 2023, taking as a reference the GRI (Global Reporting Initiative) standards, the disclosure recommendations of the Corporate Sustainability Assessment (CSA) of S&P Global and the Integrated Reporting Framework (IIRC) guidelines.

Our limited assurance engagement was made only in relation to the selected sustainability information included in Appendix A. Our assurance report does not cover information from prior years or other information included in the 2023 Sustainability Report, or other information related to that report that may contain images, audio or video.

Criteria applied by Grupo Energía Bogotá SA ESP.

The criteria used by the Company's the information subject to assurance detailed in Annex A and included in the 2023 Integrated Sustainability Report were established considering the concepts, requirements and principles set forth in the Global Reporting Initiative (GRI) standards, the principles and contents of the 2021 Integrated Reporting Framework, as well as the criteria defined by the Company for its own indicators and for the methodology applied in its double materiality assessment process, which are detailed in Annex A enclosed.

Responsibilities of Grupo Energía Bogotá SA ESP. management on the information subject to assurance included in the Integrated Sustainability Report 2023

GEB's management is responsible for the preparation and presentation of the information subject to assurance included in the 2023 Integrated Sustainability Report, in accordance with the criteria of the Global Reporting Initiative (GRI) standards, the principles and contents of the 2021 Integrated Reporting Framework, as well as the criteria defined by the Company for its own indicators and for the methodology of its double materiality assessment process, which are detailed in Annex A enclosed. This responsibility includes the design, implementation and internal control needed for the preparation of information subject to assurance that is free from material misstatements, whether due to fraud or error.

Responsibilities of BDO

Our responsibility is to express a limited assurance conclusion on the information subject to assurance based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000), issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires us to conclude whether any fact has come to our attention that causes us to believe that the management's statement is not fairly presented in all material respects. In a limited assurance engagement, the

practitioner performs procedures (consisting principally of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures) and evaluates the evidence obtained.

The procedures we performed were supported by our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the adequacy of quantification methods and reporting policies, and concordance or reconciliation with the underlying records.

Given the circumstances of commitment, we have performed the following procedures:

- a) Through inquiries, we obtained an understanding of GEB's control environment and relevant information systems but did not evaluate the design of particular control activities or collect evidence on their implementation, nor test their operating effectiveness.
- b) Understanding of the instruments used to generate, compile and report the information subject to assurance by inquiries with the personnel responsible for the related processes.
- c) Inquiring with Management to understand the process carried out by Grupo Energía Bogotá SA ESP. regarding the material issues as well as the participation of stakeholders in this process.
- d) Reviewing and understanding of the process to assess the double materiality of Grupo Energía Bogotá SA ESP.
- e) Interviews with GEB's personnel to have a better understanding of the business and the process of preparing the 2023 Sustainability Report.
- f) Interviews with the corporate staff of Grupo Energía Bogotá SA ESP. responsible for the information to be reported in order to understand the process of collection, consolidation and presentation of the information subject to assurance.
- g) Interviews with GEB's subsidiaries covered in the Integrated Sustainability Report 2023: Grupo Energía Bogotá, Enlaza, Transportadora de Gas Internacional, Cálidda, Contugas, ElectroDunas and Conecta, to review the information that feeds the corporate-level consolidated environmental, social and governance indicators.
- h) Verification of the calculation criteria and their proper application according to the methodologies described in the criteria of the indicators under assurance.
- i) Performing analytical review procedures to support the accuracy of the data.
- j) Comparison of the information presented in the 2023 Integrated Sustainability Report with relevant underlying sources to determine whether it has been included in the 2023 Integrated Sustainability Report.
- k) Analysis of the collection and internal control processes of the quantitative data included in the Integrated Sustainability Report, regarding the reliability of the information, using analytical procedures and review tests based on sampling.
- l) Reading the information included in the 2023 Integrated Sustainability Report to determine whether it is in line with our general knowledge and experience regarding the GEB's sustainability performance.

- m) Applied substantive tests on a random selective basis of the information subject to assurance, prepared by Management, to validate the standards adopted and indicators, and verify that the data were properly measured, recorded, compiled and reported through:
- i. Inspection of company policies and procedures set by the company.
 - ii. Inspection of supporting documents of internal and external sources.
 - iii. Recalculations.
 - iv. Information reported by Management compared to that set forth in the criteria section of this report.

Annex A details the information subject to assurance included in the scope of our work.

Independence and Quality Control

We have complied with the ethical and independence requirements of the professional code of ethics for public accountants issued by the International Ethics Standard Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm BDO Audit S.A.S BIC applies the International Standard on Quality Management ("ISQM") 1 and, therefore, maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards and requirements of applicable laws and regulations.

Inherent limitations of the assurance engagement

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information given the nature of the methods used to determine, calculate, sample or estimate such information. In preparing the information, the entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.

Our limited assurance engagement was performed only with respect to the information subject to assurance included in Appendix A for the year ended December 31, 2023; and we have not performed any procedures with respect to prior years, future projections and targets, or any other elements of other information included in the Integrated Sustainability Report for the year ended December 31, 2023 and, accordingly, we do not express a conclusion thereon.

The procedures applied in a limited assurance engagement vary in nature and timing and are less in scope than in the case of a reasonable assurance engagement and, consequently, the level of assurance obtained in a limited assurance engagement is substantially less than that which would have been obtained had a reasonable assurance engagement been performed.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Conclusion of limited assurance

Based on the procedures we have performed and the evidence we obtained, no situation has come to our attention that leads us to believe that the information subject to assurance included in Annex A of the Integrated Sustainability Report for the year ended December 31st, 2023, of Grupo Energía Bogotá SA ESP. has not complied with the provisions of the criteria section of this report.



Restriction on use of the Report

Our report is issued solely for the purpose stated in the first paragraph and should not be used for any other purpose or distributed to other parties separately. This report refers only to the matters mentioned in the preceding sections and the information subject to assurance included in Annex A and does not extend to any other financial and non-financial information included in the Integrated Sustainability Report of Grupo Energía Bogotá SA ESP. for the year ended December 31st, 2023, nor to its financial statements, taken as a whole.

Action plan

BDO Audit S.A.S. BIC delivers to Grupo Energía Bogotá SA ESP, through an additional report, recommendations for action for the future preparation of the Integrated Sustainability Report, which do not modify the conclusion expressed in this report, seeking to strengthen the process of construction, management, measurement, review, reporting and communication of the Group's sustainability or non-financial indicators.

Luis Fernando Gómez González
Audit and Assurance Partner
Public Accountant TP 144.355

Member of
BDO Audit S.A.S BIC
Bogotá DC, March 22, 2024.

Annex A

Scope of limited assurance

The following are the GRI (Global Reporting Initiative) Standards, the indicators defined by Management as its own and those required for the S&P Global Corporate Sustainability Assessment (CSA) and the information of the double materiality assessment process covered by this assurance. The limited assurance is aligned with the coverage stated in the 2023 Integrated Sustainability Report, which includes the following subsidiaries: Grupo Energía Bogotá, Enlaza, Transportadora de Gas Internacional, Cálidda, Contugas, ElectroDunas and Conecta.

These criteria are an integral part of the independent limited assurance report on the Integrated Sustainability Report of Grupo Energía Bogotá SA ESP. for the period from January 1 to December 31, 2023.

GRI Standard	Description
GRI 201-1	Direct economic value generated and distributed
GRI 205-2	Communication and training on anti-corruption policies and procedures
GRI 302-1 (used for the S&P Global CSA)	Energy consumption within the organization <i>(Includes total energy consumption from renewable sources and non-renewable sources in GJ and MWh)</i>
GRI 303-5 (used for the S&P Global CSA)	Water consumption <i>(Includes supply and withdrawal of fresh surface water, fresh groundwater)</i>
GRI 305-1	Direct GHG emissions
GRI 305-2	Indirect GHG emissions
GRI 305-3	Other indirect emissions and GHG indicators

Company Indicators	Description
Own	Investment in energy transition
Own	Total social investment
Own	Materialization of strategic risks
Own	Structure, diversity and management in governing bodies
Own (used for the S&P Global CSA)	Waste Disposal <i>(Includes total waste recycled/reused and total waste disposed/disposed of)</i>
Own (used for the S&P Global CSA)	Fatalities and LTIFR of employees and contractors <i>(Calculated using the formula: Number of lost time injuries / (Total hours worked in the period x Rate of hours (1,000,000)) for both employees and contractors).</i>
Own (used for the S&P Global CSA)	Expenditures in I+D+i <i>(Includes total R&D expenditures in millions of dollars, number of R&D positions and R&D expenditures as a percentage of sales.)</i>
Own (used for the S&P Global CSA)	Average salary by gender <i>(Includes base salary, base salary plus other incentives for executive and managerial level; and base salary for non-managerial level, all</i>

Company Indicators	Description
	<i>differentiated by men and women).</i>

Materiality analysis	Description
Double materiality analysis year 2023	<p>For the limited assurance of the double materiality (2023) of Grupo Energía Bogotá SA ESP, the methodological approach defined by GEB for this process was taken into account and on which observation procedures, inquiry, documentary inspection and some recalculations were carried out on the information and evidence presented by GEB, in order to obtain sufficient and adequate evidence to support the result obtained in the exercise of updating the double materiality.</p> <p>Within the assurance process, the following stages of the 2023 double materiality were covered: understanding of the context of the organization, identification of risks, opportunities and impacts, impact materiality, financial materiality, double materiality matrix and presentation of results.</p> <p>The materiality analysis is updated biannually, using the double materiality approach, as reported by GEB in its Integrated Sustainability Report 2023.</p>