

LIMITED ASSURANCE REPORT ON SELECTED INFORMATION FROM THE ANNUAL REPORT SUSTAINABLE INTERNATIONAL BOND 2033

To the Board of Directors of Grupo Energía Bogotá S.A. E.S.P.

Limited Assurance Report on selected information from the Annual Report Sustainable International Bond 2033

We have carried out limited assurance engagement on selected information of the Annual Report Sustainable International Bond 2033 detailed in Appendix B (hereinafter, information subject to assurance), according to the requirements defined and detailed by the Sustainable Financial Framework (October 2023) of Grupo Energía Bogotá for the period from November 9, 2023 to June 30, 2024.

This assurance engagement was conducted by a multidisciplinary team that includes assurance professionals and specialists in sustainability and the environment.

Our limited Assurance engagement was performed only in relation to the selected information from the Annual Report of the Sustainable International Bond 2033 included in Appendix B. Our assurance report does not extend to prior period information or other information included in the International Sustainable Bond Annual Report 2033, or other information related to such report that may contain images, audios or videos.

Criteria

The criteria used by the management of Grupo Energía Bogotá S.A. E.S.P. to prepare the information subject to assurance included in the Annual Report of the Sustainable International Bond 2033 were established considering the concepts, requirements and principles set forth in the Sustainable Financial Framework (October 2023), which are detailed in Appendix A attached.

Management's responsibility for the information subject to assurance included in the Annual Report Sustainable International Bond 2033

Management is responsible for the preparation of the information subject to assurance included in the Annual Report of the Sustainable International Bond 2033 in accordance with the criteria established in the Sustainable Financial Framework (October 2023). This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the information to be assured, which is free from material misstatement, whether due to fraud or error.

Inherent limitations of the assurance engagement

The sustainability information selected 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 the preparation of the information, the entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.

Our Independence and Quality Control

We have complied with the ethical and independence requirements of the Code of ethics for professional 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 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 law and regulations.

Responsibility of independent professionals

It is our responsibility to express a limited assurance conclusion on the information that is the subject of assurance based on the procedures we have performed and the evidence we have obtained. We carry out our limited assurance work in accordance with ISAE 3000 (revised) International Standard for Assurance Engagements other than the audit or review of historical financial information issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires the planning and execution of work to obtain limited assurance as to whether the information in the Annual Report of the Sustainable International Bond 2033 is free of material misstatement.

The procedures we performed were based on 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 agreement or reconciliation with the underlying records.

Given the circumstances of the engagement, we have carried out the following procedures:

- a. Obtain an understanding of the requirements set out in the Sustainable Financing Framework.
- b. Interviews with members of the company's management responsible for the processes related to the evaluation and selection of the projects.
- c. Understanding of the company's process for overseeing resource usage, including reviewing calculation methodology, supporting documentation, and scrutiny of information sources.
- d. Through inquiries, we obtained an understanding of the control environment and the relevant information systems of Grupo Energía Bogotá S.A. E.S.P., but we did not evaluate the design of specific control activities or obtain evidence on their implementation, nor did we test their operational effectiveness.
- e. Understanding of the tools used to generate, aggregate and report non-financial information through inquiries with those responsible for the related processes.
- f. Substantive testing on a random selective basis of the information to be secured, developed by management, to determine data and indicators and to corroborate that the data have been properly measured, recorded, collected and reported through:

- i. Inspection of policies and procedures established by the company.
- ii. Inspection of internal and external support documents.
- iii. Recalculations
- iv. Comparisons of the contents presented by the Administration with those established in the criteria section of this report.

Appendix B details the subject matter of the assurance engagement included in the scope of our work.

Our limited assurance engagement was performed only with respect to the information subject to assurance included in Appendix B, for the period from November 9, 2023 to June 30, 2024; and we have not performed any procedures with respect to prior periods and years, projections and future goals, or any other element of other information included in the Annual Report of the Sustainable International Bond 2033 and, therefore, we do not express a conclusion thereon.

Limited assurance engagement involves evaluating the appropriateness, in the circumstance, of the use of the criteria by the administration as a basis for the preparation of the information subject to assurance; assess all risks of material misstatement of the information to be secured due to fraud or error; responding to assessed risks as necessary in the circumstances; and evaluating the general presentation of the information subject to insurance included in the Annual Report of the Sustainable International Bond 2033. The scope of a limited assurance engagement is substantially smaller than that of a reasonable assurance engagement in relation to both risk assessment procedures, including an understanding of internal control, as well as procedures performed in response to assessed risks. Therefore, we do not express a reasonable assurance conclusion as to whether the information subject to assurance has been prepared in all material respects, in accordance with the provisions of the criteria section of this report.

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

Conclusion of Limited Assurance

Based on the work carried out described in this report, the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information subject to assurance included in Appendix B, for the period from November 9, 2023 to June 30, 2024, have not complied in all material aspects, in accordance with the Criteria section of this report.

Restricting Use of the Report

Our report is issued exclusively for the purpose set out in the first paragraph and should not be used for any other purpose or distributed to other parties on its own. This report refers only to the matters mentioned in the preceding sections and the information subject to assurance included in Appendix B and does not extend to any other financial and non-financial information included in Grupo Energía Bogotá S.A. E.S.P.'s Annual Report on Sustainable International Bond 2033, for the period from November 9, 2023 to June 30, 2024, nor to its financial statements, taken as a whole.



Juan David López Montoya
Socio Audit & Assurance

Bogotá, December 27, 2024



APPENDIX A - CRITERIA

Below are the criteria of the Sustainable Financing Framework defined by the Management of Grupo Energía Bogotá S.A. E.S.P.

Indicator	Criterion
<p>Use of bonds funds (focused on the framework)</p>	<p>Sum of the amount of use of bonds resources by eligible category of green projects or social projects:</p> <p>Green Projects Category</p> <p>Renewable energy: Expenditures in electricity transmission lines that facilitate increased development and connection of renewable electricity generation sources. Transmission and distribution of electricity projects will be considered as eligible where:</p> <ul style="list-style-type: none"> • the building or repair of grid infrastructure with average system grid emissions factor of less than 100gCO₂ e/kWh over a rolling five-year period; or • the transmission lines would be either dedicated exclusively to renewable energy power plants or would carry at least 67% renewable energy; or • they consider improving electrical systems for more efficient electricity (including smart grid development, distributed generation dedicated to reducing curtailment of renewable energy to the grid and peak demand management). • Wind sources (onshore). <p>Expenditures related to the development, expansion, construction, maintenance, acquisition, and/or operation of renewable energy projects, such as:</p> <ul style="list-style-type: none"> • Solar Sources (Photovoltaic and Concentrating Solar Power (“CSP”)); or • Wind Sources (onshore). <p>Social Projects Category Expenditures related to funding the construction, improvement, acquisition, or maintenance and operation of facilities and equipment needed to provide access to affordable electricity and communication services in areas without availability. <i>Projects include, but are not limited to:</i></p> <ul style="list-style-type: none"> • Photovoltaic Solar Power in zones not connected to the system; • Fiber optic connectivity to unconnected communities. • Satellite communication services to underserved communities. <p>Socioeconomic Advancement and Empowerment Expenditures focused on advancing job growth opportunities through job training and education that provide skill enhancement to Target Population. <i>Project include, but are not limited to:</i></p> <ul style="list-style-type: none"> • Fabio Chaparro Energy transition; or • Education program; or • Mujeres Linieras; or • Solar Power Classroom Module23. <p>Expenditures to programs designed to advance Diversity and Inclusion, including:</p> <ul style="list-style-type: none"> • Women empowerment programs; or • Programs specially designed to advance economic opportunities for women, people with disabilities, youth and minorities (based on race, ethnic background and LGBT+); or • Training plans focused on gender, disability, and other diversity issues; or • Programs to increase the participation of women in leadership positions and selection processes.
<p>Kilometers of Transmission Lines Built</p>	<p>Sum of the total number of transmission lines built and laid, presented in kilometers</p>
<p>Number of educational institutions benefited</p>	<p>Sum of the total number of educational institutions benefited from the EnlazaNet Program</p>
<p>Number of people benefited</p>	<p>Sum of the number of people benefited from the Mujeres Linieras project Sum of the number of people benefited from the Legacy project for the territories</p>

APPENDIX B - DATA

Below are the data from the Annual Report on Sustainable International Bonds 2033.

Criteria	Unit of Measure	Data
Use of Bond Funds, Green Projects Category	Millions of dollars	MDD\$ 364.08
Use of bonus funds, social projects category	Millions of dollars	MDD\$ 5.32
Kilometers of Transmission Lines Built	Kilometers	249
Number of educational institutions benefited - Enlazanet Program	Units	10
Number of people benefited - Mujeres Linieras	Units	29
Number of people benefited - Legacy for the territories	Units	7.671

