Cálidda

Sustainability report 2024

TRANSFORMING LIVES

20 years



CONTENTS

01



Introduction: Cálidda, 20 years of progress

02



A purpose that keeps us going

03



We innovate to adapt

04



A commitment based on trust

05



We bring progress, we create wellbeing

CONTENTS

06



Foresight with responsibility

07



An unbreakable chain

08



Viable development and transparent growth

09



A question of principles and values

10



A culture of teamwork

CONTENTS

11



Everyday wellbeing

12



Rights, duties and commitments

13



Annexes

01 Introduction

20 years of progress

2004
WE STARTED OPERATING

2005
WE REACHED HOMES IN LIMA AND CALLAO AND EXPANDED OUR NETWORK

2010
CÁLIDDA COMMUNITY KITCHENS BEGAN

2016
NEW STRATEGY, NEW GOALS, NEW PRODUCTS

2020
1 MILLION CONNECTIONS

2023
INAUGURATION OF THE FIRST L-VNG REFUELING STATION

2024
FIRST NATURAL GAS INSTALLATION ON A HILLSIDE



2004

We bring energy, we create synergies

2024

The arrival of natural gas in our country marks a milestone in our recent history.

The arrival of natural gas in our country marks a milestone in our recent history. Not only because the change in the energy matrix has a positive impact on families, businesses and industries, but also because it marks a new way of understanding progress, efficiency and quality of life: through collaboration, dialogue, exchange and consensus.

Cálidda has promoted cultural, social and economic change with its gas connections, though this would not be possible without the human connections on which it relies.

Cálidda's history is neither linear nor static: it is dynamic, diverse and decidedly human. If Cálidda has managed to go where many other utilities have not, this is not only because it brings a new source of energy to homes, industry and institutions. It is because it has been able to create synergies with a wide and diverse network of stakeholders. It is not possible to make profound, significant and sustainable changes in any environment or human group without everyone being on board and rowing in the same direction.

Cálidda is an agent of change but also a strategic partner. It is a driver of progress for millions of Peruvians, but it also grows hand in hand with them.

Cálidda brings new standards in services and innovation but also learns and adapts its practices according to reality. It is a source of energy but, above all, it is a tireless promoter of synergies.

Cálidda is team development, without distinctions.



2004

WE STARTED OPERATING

There is a revealing fact that sometimes goes unnoticed: the reason why Peruvians have reliable and available electricity is because more than 50% of the energy produced in the country comes from thermal power plants operating with natural gas. Today, for millions of Peruvians in Lima and Callao being without a natural gas supply is unthinkable. But this was not always the case.

There is a revealing fact that sometimes goes unnoticed: the reason why Peruvians have reliable and available electricity is because more than 50% of the energy produced in the country comes from thermal power plants operating with natural gas. Today, for millions of Peruvians in Lima and Callao being without a gas supply is unthinkable. But this was not always the case. Although Peru is a country rich in natural gas deposits, its own consumption was practically non-existent until two decades ago. Gas was not part of the national energy matrix, and bringing it to the capital and its constitutional province through a network of pipelines for industrial and domestic use was seen as a monumental technical challenge. However, behind this challenge was the opportunity for a profound transformation of the country's social, economic and cultural reality.

The main network construction project started towards the end of 2002. And in August 2004 we started operations. Thus, Camisea gas finally arrived at our City Gate in Lurin, and we began our commercial distribution operation with 11 industrial customers. This is also relevant because it was thanks to the high demand for energy from these customers that we were able to make viable the investment required to extend our network and, eventually, to reach other segments with truly affordable rates, among the lowest in the region.

Months later, Cálidda was launched as a commercial brand, together with our logo and identity. We wanted to be known and recognized as a committed company that is consistent with its commitments.

The experience of our first year of operations was decisive, as we understood that it was necessary to implement industrial clusters in strategic areas of Lima and Callao, with a high concentration of plants and factories, to make the conversion to natural gas more attractive and viable.

It was far from easy to lay the first 80 km of steel pipes in that first year to get from industries to housing. In reality, developing a project of this magnitude in a geography as particular as that of our concession involves constant challenges. Expanding our coverage over 2 decades has taken us across rivers, valleys, hills and deserts. It is a challenging and stimulating reality.

Just one year after starting operations, we began laying polyethylene pipes for domestic connections. And so, in July 2005, in Cercado de Lima, we connected our first natural gas customer in a residential area.



It was far from easy to lay the first 80 km of steel pipes in that first year to get from industries to housing. We crossed rivers, valleys, hills and deserts.



2005 | WE REACHED HOMES IN LIMA AND CALLAO AND EXPANDED OUR NETWORK

After a year of operations in the industrial segment, it was time to bring natural gas to homes in Lima and Callao, so we inaugurated our first domestic connection in Cercado de Lima. After the first year of work, we already had more than 1700 residential and commercial connections. It was during this period that we also inaugurated our first VNG station.

As with the initial roll-out of our network, this expansion of our customer base brought with it challenges that we have learned to overcome. Therefore, in parallel with our entry into the domestic and other segments in the metropolitan area, it was also important to introduce ourselves to society.

That is why we are also committed to educating the population and authorities in order to change paradigms and promote the widespread use of natural gas. In the beginning we had to overcome many myths and cultural resistance, such as the belief that natural gas was dangerous, unlike the traditional LPG gas bottle. So, we started information campaigns to encourage cultural change, including joint efforts with the State.

And it was worth it. By 2007 we began to imagine Lima covered by a network of polyethylene pipes.

In 2011 we set out to install 100,000 domestic connections each year, and in 2014 we achieved this goal, which once seemed very far away. With the experience gained - and in view of the new objectives we set ourselves - we revised our strategy in 2016 and set ourselves the goal of exceeding 150,000 connections per year. Exponential growth in the residential segment started in 2017 and by 2021 we were nearing 200,000 connections per year.

Today, nearly 2 million households can cook without the need to buy a gas cylinder or increase their electricity bill. And in a relatively short time, the reliability of our service has meant that natural gas users can really no longer imagine being without supply.



Today, nearly 2 million households can cook without the need to buy a gas cylinder or increase their electricity bill.



2010 | FIRST CÁLIDDA COMMUNITY KITCHENS

Our aim is clear: we are a team committed to progress and improved quality of life for more families. Our work transcends the technical task of transforming the energy matrix or providing a cleaner and more accessible source of energy. What we do has a real impact on people, translating into social welfare, economic development and concrete improvements in their daily lives. We are, in essence, a public service at the service of people.

In this spirit, we started the Comedores Cálidda community kitchen program in 2010. A social initiative aimed at improving the quality of life of users and strengthening the role of the women who run community kitchens in the areas surrounding our natural gas networks.

In the past, an average kitchen used seven gas cylinders a month, at a cost of more than 200 soles. Today, thanks to Cálidda, the average monthly cost does not exceed 80 soles. These savings not only alleviate the kitchens' finances, but also allow them to diversify their menus, invest in improvements and acquire more resources.

In 2022, after the pandemic, we decided to take advantage of all the knowledge acquired and to launch Comedores Cálidda 2.0: an improved and strengthened version of the initial program.

This new stage focused on generating an even greater impact for the women leaders of community kitchens, promoting their own development and that of their communities.

Our work with these leaders goes far beyond supplying them with gas for their stoves, it also provides them with tools that promote their development, such as training on nutrition and food hygiene, leadership and personal growth. Because bringing progress means making the kitchen, such an important space for all Peruvian families, clean, cozy and warm. Thanks to key partnerships, such as those we have with TECHO, we have been able to improve the infrastructure of many of these community kitchens.

By the end of 2024, 899 community kitchens will be connected free of charge by Cálidda and 1,153 connected by FISE will operate with cleaner and more efficient energy, directly benefiting more than 200,000 people in 26 districts of Lima and Callao. And this story of impact and transformation continues to develop.



Our work with these leaders goes far beyond supplying them with gas for their stoves, it also provides them with tools to promote their development, such as training on nutrition and food hygiene, leadership and personal growth.



2016 NEW STRATEGY, NEW GOALS, NEW PRODUCTS

A little more than a decade after starting operations, in 2016 we continued our expansion. That year, the companies in the Puente Piedra Industrial Park were finally able to connect to our network, which already covered more than 35 districts and supplied 768 large users.

In terms of residential connections, we had by then achieved a presence in 19 districts, significantly expanding our household outreach.

Thanks to the work carried out over 12 years, Peru was able to massively increase the consumption of natural gas at a much faster pace than other countries. To put this in perspective: from 2015 onwards, we were able to connect 90,000 customers per year, a figure that was only achieved in Colombia after 15 years, and in Bolivia after 30 years. The investment of financial, logistical and human resources was beginning to pay off. But it was time for a change if we were to continue on that path.
That is why in 2016 we decided to change our strategy, so we started to develop new businesses such as internal sales and preventive maintenance for industry, in addition to the sale of gas appliances. We also set our sights on launching LNG and VNG service stations. But without a doubt, one of the strategic gambles of which we are most proud to date, due to the impact it has had, is non-bank financing.

The know-how and experience acquired with domestic customers taught us that there was an opportunity for financial inclusion, loyalty and, above all, a substantial improvement in quality of life by offering access to credit to a segment traditionally neglected by local banks. CrediCálidda is a way of recognizing punctual payments by our clients, giving them easy access to financing with no evaluation and at low rates.

Today, our customers can get access to financing of up to S/ 5000 to purchase appliances, technology, cell phones, videos, furniture, construction materials and domestic fittings. All with the aim of promoting personal and family growth.

To date, we have granted more than 133,113 loans through to year-end 2024.



CrediCálidda is a way of recognizing punctual payments by our clients, giving them easy access to financing with no evaluation and at low rates.



2020 | WE ACHIEVED 1 MILLION CONNECTIONS

When you think of large natural gas customers, the first things that come to mind are factories or industry. But the segment is broader. Hospitals, for example, need reliable and competitive fuels for heating, kitchens, boilers, hot water for patient treatment, laundries, sterilizers and other uses. Natural gas represents a considerable saving, as well as optimization of space, as the gas arrives through underground pipes.

2020 was a difficult year for the country and the world. COVID-19 put health services to the test everywhere and Peru was no exception. It was therefore doubly significant for us that the 1 millionth connection was made at Alberto L. Barton Thompson hospital, which played a major role in patient care during the pandemic.

Thanks to a specialized leading the process of changing the energy matrix in hospitals, by that time we had already connected 12 healthcare institutions to our natural gas network. As a result, they were able to save up to S/ 7 million. INEN, Clínica San Juan de Dios and Almenara Hospital are some of these facilities.

Changing the energy matrix for 1 million customers was an achievement that fills us with pride. Not only do we provide access to a clean, safe, efficient and competitive source of energy, but we also open the door to new opportunities for these people - and many more besides - to improve their quality of life and progress in a sustainable manner.

Today, thanks to the commitment of different state entities and work carried out jointly with them, we have extended this impact and already have 4 Essalud and 13 MINSA hospitals connected, allowing estimated annual savings of S/ 129 million and more than S/136 million, respectively. We are thus contributing to the transformation of the energy matrix and furthering our goal of bringing real and sustainable progress to more of Peru.



We are thus contributing to the transformation of the energy matrix and furthering our goal of bringing real and sustainable progress to more of Peru.



2023 INAUGURATION OF THE FIRST L-VNG REFUELING STATION

In addition to factories, large and small businesses, health facilities and homes, the large-scale use of natural gas in Peru has also greatly benefited the automotive segment. In a country whose vehicle fleet has an average age of 15 years, the inclusion of a fuel such as VNG generates a significant improvement in terms of gas emissions. And that is only one of its benefits.

It is important to point out that there are different types of natural gas for vehicles. VNG-C or compressed gas, for example, is a fuel used mainly in light vehicles, such as private cars, and some heavier vehicles, such as buses. VNG-L or liquefied gas, on the other hand, is a more efficient and cleaner substitute for diesel, used mainly for heavy vehicles, such as trucks and construction machinery.

Aware of the opportunity that this second component of the vehicle fleet represents, in January 2023 we inaugurated the first L-VNG station in Peru - and indeed South America - together with Grifos Espinoza (GESA). Located 27.5 north of Lima on the Pan-American Highway, in the district of Puente Piedra, the station began operating under the Cálidda Energía brand, our subsidiary focused on the development of new integral energy solutions businesses.

With this milestone, we are once again contributing to the use of clean energy originating in Peru by various companies. At the time of launching the station, 5 brands of articulated tractors in Peru were already equipped to use VNG-L technology. We had found an opportunity to explore a market of approximately 60,000 vehicles. The event was also attended by government authorities and various representatives of companies linked to the sector. This is yet another example of how we promote the consumption of new sources of energy by relying heavily on synergy with society.



In January 2023 we inaugurated the first L-VNG station in Peru - and indeed South America - together with Grifos Espinoza (GESA). Located 27.5 north of Lima on the Pan-American Highway

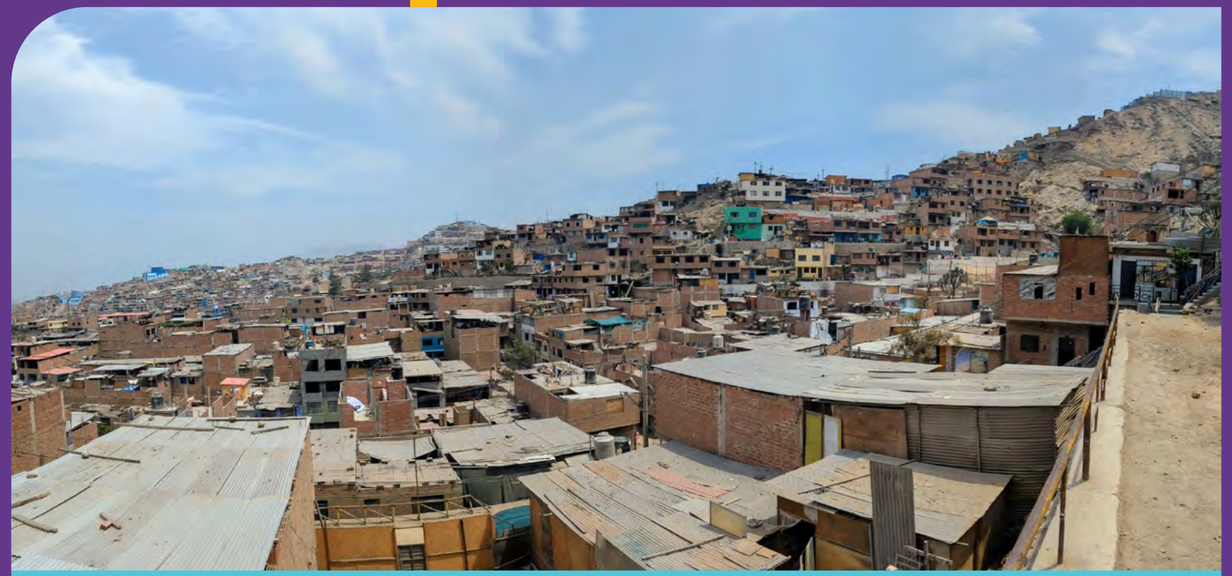


2024 FIRST NATURAL GAS INSTALLATION ON A HILLSIDE

We have been operating in Peru for 20 years with many satisfying achievements, but we are constantly motivated to continue growing, innovating and bringing a better quality of life and progress to more Peruvians, even in areas where other basic services are not available. Our purpose - hand in hand with transformation of the energy matrix - has made great changes and had a positive impact on society, but also on the company itself.

It could be said that with each new expansion and development plan, Cálidda is always starting over. Each new project presents new challenges and learning that puts us to the test. After all, we want to have the best reputation of all the public service companies in Peru. We are always looking to generate new forms of value through innovation.

And although in 2 decades in Peru we have laid a network of 18,000 km of pipelines crossing all types of terrain and geography, there are still areas that we have not been able to supply because of topography and regulation. At least that was the case until January 2024, when MINEM and OSINERGMIN authorized our pilot scheme for the construction of pipeline networks on hillsides. The community of Bayóvar, in San Juan de Lurigancho was chosen to benefit from this pilot plan.



Hillsides are, by definition, difficult-to-access areas. Construction and excavation on such terrain require careful consideration of multiple factors to ensure the safety of individuals.

1.1. Message from the CEO (GRI 2-1) (GRI 2-22)



DURING THESE FIRST 20 YEARS WE HAVE WORKED UNINTERRUPTEDLY, GUIDED BY OUR HIGHER PURPOSE OF GENERATING PROGRESS AND IMPROVING THE QUALITY OF LIFE

Martín Mejía

As we do every year, we would like to present our Sustainability Report, 2024 being of special relevance for Cálidda, as we celebrate 20 years since we started commercial operations. That is why this year we are including a dossier, in the form of a journey through time, in which we review some of the most significant milestones that we believe have had a positive impact on Peruvian society in the years that we have been operating. I hope you find it enjoyable.

During these first 20 years we have worked uninterruptedly, guided by our higher purpose of generating progress and improving the quality of life of the thousands of Peruvian families that today benefit from natural gas. This has been - and continues to be - the main driver of our organization and has allowed us to build our natural gas infrastructure, which today exceeds 18,000 kilometers of distribution networks. It has been a challenge, without a doubt, but at the same time rewarding for all of us who work at Cálidda, as it has allowed us to contribute to the development of our country.

The changes brought about by a supply of natural gas for industries, businesses and homes in Lima and Callao are cultural, social and economic. And we can say with satisfaction that Cálidda has achieved a tangible impact on each of our users. This performance has also forced us to maintain a sustained pace of learning and innovation in order to adapt to the particularities of the country's geography, market needs and those of the different stakeholders with whom we interact.

If we are talking about lessons learned, we can say that during the laying of the natural gas network we have crossed a highly diverse and complex territory, and that its development has only been possible thanks to the support of various state authorities, populations, customers and strategic allies, with whom we have worked all these years. Each new challenge throughout our history has brought with it the need to understand and adapt to different situations, dialogue and proximity being very important to create trusting relationships.

One of the great examples of adaptation within our company is our commitment to sustainability, which has become a very important lever for the development of our business strategy. I would therefore like to share with you some of Cálidda's important achievements and milestones in this area during 2024.



Being a company committed to sustainability has a direct impact on our performance, which we seek to measure and quantify in order to verify our progress and identify opportunities for improvement.

As I pointed out earlier, we know that if we want to consolidate and continuously improve true sustainable management, we need to have our entire team on board. Therefore, in 2024 as in previous years, we have continued to promote internally various activities such as our Sustainability Week, which aims to promote and encourage sustainable practices among all our employees. A total of 510 men and women participated in various events, including lectures, workshops and training on different topics: from the strengthening of our sustainability pillars, through the management of cultural heritage, to the development of handicraft workshops aimed at raising awareness of the history of Lima and Callao.

Being a company committed to sustainability has a direct impact on our performance, which we seek to measure and quantify in order to verify our progress and identify opportunities for improvement. Proof of this can be seen in the 14-point improvement in S&P's Global Corporate Sustainability Assessment (CSA), which analyzes sustainability considerations in 3 dimensions (environmental, social and economic, and governance) and the impact they have on a company's growth, profitability, capital efficiency and risk exposure. In 2024, we have also measured ourselves for the fourth consecutive year using the UN's WEP Gender Enterprise Tool, improving our assessment from 79% in 2023 to 82%, this result being a product of the work we have been doing to achieve our diversity and inclusion (D&I) goals).

For a company like ours, research, development and innovation (R+D+I) are fundamental to the strengthening and deployment of our organizational capabilities. For this reason, we have an internal innovation policy, which has allowed us to create 24 intrapreneurship projects in 2024, with the participation of more than 100 employees of our organization. Along these lines, I would like to highlight Construyamos Juntos, a program of scheduled savings and credit for the purchase of materials, designed for our customers interested in remodeling or rebuilding their homes, which has the initial short-term aim of benefiting more than 1,200 families.

All our efforts to provide a quality service within the framework of sustainable and efficient management, are focused on customer satisfaction. And in 2024, once again we can see that our various initiatives are beginning to generate results, as evidenced by the improvement in our Net Promoter Score (NPS), with which we measure our customers' satisfaction, and which last year reached 63%, surpassing the 61% target we had set for ourselves.

It is important to keep in mind that our service reaches different types of customers, who are segmented according to their characteristics and needs, into 5 groups: residential, commercial, industrial, power generation (GE) and vehicular natural gas (VNG).

As a relevant milestone in the large-scale roll-out of our residential service, I would like to highlight that, thanks to the expansion of our infrastructure, we have entered new districts such as Punta Hermosa, San Borja, La Molina and Santiago de Surco, laying more than 960 km and gasifying more than 1,030km of polyethylene distribution networks in 2024; in addition to the construction of 12 km of steel pipelines and gasifying 30 km of these.

I would also like to highlight the development of our first pilot project for the installation of natural gas distribution networks on hillsides, in the community of Bayovar, district of San Juan de Lurigancho. This important milestone, of which we are extremely proud, was possible thanks to coordinated efforts between Cálidda, the population and our authorities, and has allowed us to develop a pilot scheme of approximately 2.5 km of pipelines in 4 stages, supplying about 400 vulnerable families in our city with natural gas. This pilot scheme has shown that it is possible to lay gas pipelines in some of the highland areas of Lima, but they require a special effort given the characteristics of these areas.

In the industrial and SME segment, we achieved 70 new connections, the highest number in this segment in a single year. Although these industries are smaller in volume than those initially connected, it is particularly relevant to continue connecting these types of customers to the network in order to expand the distribution of natural gas to more homes in Lima and Callao.

In the case of light vehicles, we have established commercial relationships with 74 conversion workshops and 60 gas stations for the sale of our financing program for VNG drivers. We have also successfully converted approximately 40,000 vehicles to VNG. As a result, there were 304,900 gas-powered vehicles on the road by the end of 2024. As far as heavy vehicles are concerned, although this is a segment in which we have not yet achieved significant growth, we have made good progress in the management of new businesses and solutions, such as the activation of 1,605 VNG heavy trucks, making a total active fleet of more than 8,000 natural-gas-powered heavy vehicles.

One of our objectives as a company is to develop a sustainable business, maintaining relationships of trust through an honest and transparent dialogue with the communities in our areas of influence. With this in mind, our Comedores Cálidda (Cálidda community kitchens) program has been one of our most emblematic social projects since 2010, with which we establish a close and collaborative relationship with community kitchens and the women who manage and run them. At the end of 2024 there were 899 community kitchens connected free of charge by Cálidda and 1,153 connected by FISE throughout 26 districts of Lima and Callao, making

Our Comedores Cálidda (Cálidda community kitchens) program has been one of our most emblematic social projects since 2010, with which we establish a close and collaborative relationship with community kitchens and the women who manage and run them.



a positive impact on more than 200,000 people. In addition, thanks to our strategic alliance with TECHO Peru, this year we have added 8 community kitchens 2.0, making a total of 28 in Lima and Callao that have renovated their infrastructure. In addition, and to extend the positive impact of Comedores Cálidda, we have strategic alliances with other public and private entities: San Lorenzo, the A Comer Pescado (let's eat fish) national program, Mibanco, MIDIS and Pacífico.

Another way in which we seek to make a positive contribution to our environment is through our volunteer program: Cáliddas Volunteers. In 2024 we invested USD 74,647.87, enabling the participation of 169 volunteers in the various activities carried out as part of our social programs. These have benefited more than 4,000 people.

Likewise, our CrediCálidda financial inclusion initiative, which provides loans of up to S/ 5,000 without prior financial evaluation to users with a good payment history, has allowed us to provide loans to 85,617 families during 2024, amounting to USD 65'673,000. This has been possible due to the opening of different channels, a variety of products and implementation of new digital tools for loan approval.

I would also like to say that during 2024 we played an active part in the executive roundtables convened by the Ministry of Energy and Mines (MINEM), as a sign of our commitment to participation in the regulatory agenda. In addition, we have maintained a constant and fluid dialogue with key stakeholders, such as MINEM, FISE, Osinergmin and the various local municipalities.

Given the nature of our operations, identifying and evaluating risks on an ongoing basis is vital to the success and sustainability of the service, and our Integrated Risk Management Policy is the framework for all our actions. During 2024, we addressed 2 key emerging risks. The first of these is the impact on the distribution system, given the incursion into new geographical areas due to extreme weather events, lack of preparedness of response teams, and inadequate infrastructure, which could affect the distribution system and access to it, leading to fines, litigation, damage to the system, multiple fatalities, and reputational damage. The second emerging risk was the loss of competitiveness in the face of clean energy due to public policies that encourage the use of renewable energy. Peru's climate commitments could lead to the replacement of the energy matrix in the electricity generation sector, which would result in the loss of natural gas's share of the electricity generation market and a reduction in revenue. To mitigate this, we strictly monitor regulations and periodically strengthen our Risk Management System.

During 2024 we have also taken significant action in our sustainable supply chain, such as a collaborative contracting strategy with various company departments, addressing both commercial and regulatory needs and incorporating new contractors in different categories.

Adding value to our supply chain from an applied approach has allowed us to be more efficient in our contracting, optimizing resources and maximizing efficiency in each process. We also made progress



During 2024 we have also taken significant action in our sustainable supply chain, such as a collaborative contracting strategy with various company departments.

85,617

families benefited from CrediCálidda.

with the integration of the sustainability K factor in more than 30 new hires, marking a notable increase compared with the previous year. In addition, we obtained satisfactory ratings in our external customer performance survey.

Our human rights management focuses on maintaining an ethical and socially responsible commitment in all our operations, to strengthen our reputation and level of sustainability. For this reason, during 2024 we organized human rights training for 100% of our employees. In addition, 11 strategic suppliers were trained on the importance of human rights management in their companies.

From the forefront of our climate strategy, which has as its central aim the safeguarding of the environment, pollution prevention, mitigating environmental impacts and reducing greenhouse gas (GHG) emissions, during 2024 we continued to measure our carbon footprint, following the 2018 version of international standard ISO14064. We also continued with the implementation of our 2030 Decarbonization Plan, actively involving those responsible for each key process: Operations, Maintenance, Integrity, Emergencies, Procurement and others. We were thus able to introduce several initiatives to reduce GHG emissions, highlighting the work done to optimize the use of heaters in our operating facilities.

In addition, we monitor our fugitive emissions with 100% coverage of the pressure regulation stations in our natural gas distribution system. Thus, for the third consecutive year we obtained the first and second stars for measurement and verification of our Carbon Footprint, awarded by the Ministry of the Environment.

Similarly, we continue to work on diversification of our energy sources, for example the installation of solar panels at our City Gate 2 in Lurin. This project seeks to generate energy from solar radiation, helping to reduce our environmental footprint.

I hope that this introductory text will lead you to read carefully each chapter of this Sustainability Report, as the results are not only satisfactory for us, but also give a detailed account of our commitment to our customers, stakeholders and society as a whole.

We are celebrating our 20th anniversary, very happy with the path we have taken, but aware of our responsibilities and commitment to the future, always focused on continuing to collaborate with our country.

Yours faithfully,

Martín Mejía del Carpio
CEO



We are celebrating our 20th anniversary, very happy with the path we have taken, but aware of our responsibilities and commitment to the future

1.2. Cálidda in figures

183,651
new connections in 2024



USD 248.5 million EBITDA and **USD 106.6 million** Net Earnings (growth of 7.0% and 5.0%)

1'966,247
accumulated customers at year-end 2024





83%
of users have not had a formal loan before using CrediCalidda

73pts
CSA of S&P Global (+14 points)



63%
Overall NPS - Customer Satisfaction Index

USD 1 million
In total social investment

USD 65'673,000
disbursed by CrediCalidda
133,113 loans placed / +85,000 families benefiting

1,380
suppliers and contractors trained in human rights





4,940
members of community kitchens trained

132,617
people impacted by our social programs

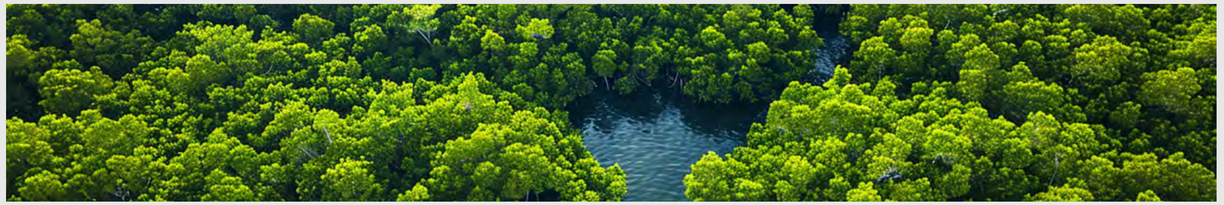


4.96
Social return on investment (SORI) during 2024

99.5%
of our waste was recycled/reused in 2024

Carbon footprint Peru award

First star: for measurement
Second star: for verification





24.5%
of GHG emissions reduced vs. Business as Usual (BAU)



Water footprint award

Renewed certification by the National Water Authority.

Effie Awards Credicálidda

2 Effie awards: Gold in the 'other services' category and silver in 'marketing innovation', for our CrediCálidda marketing campaign "Bolsillos Contentos" (happy pockets)



GPTW 5th place in Sustainable Management

- **11th place** in Production and Operations
- **11th place** in Companies with 251 to 1,000 employees





Merco Companies and leaders

- **21st place** in global ranking
- **1st place** in the oil and gas sector

Merco
ESG responsibility

11th place

- **1st place in the oil and gas sector**
- *Environmental ranking:* **4th place**
- *Social ranking:* **16th place**
- *Governance ranking:* **29th place**

1st place in hydrocarbons sector

in the Sustainable Development Awards 2024 for the Lomas de Villa María initiative

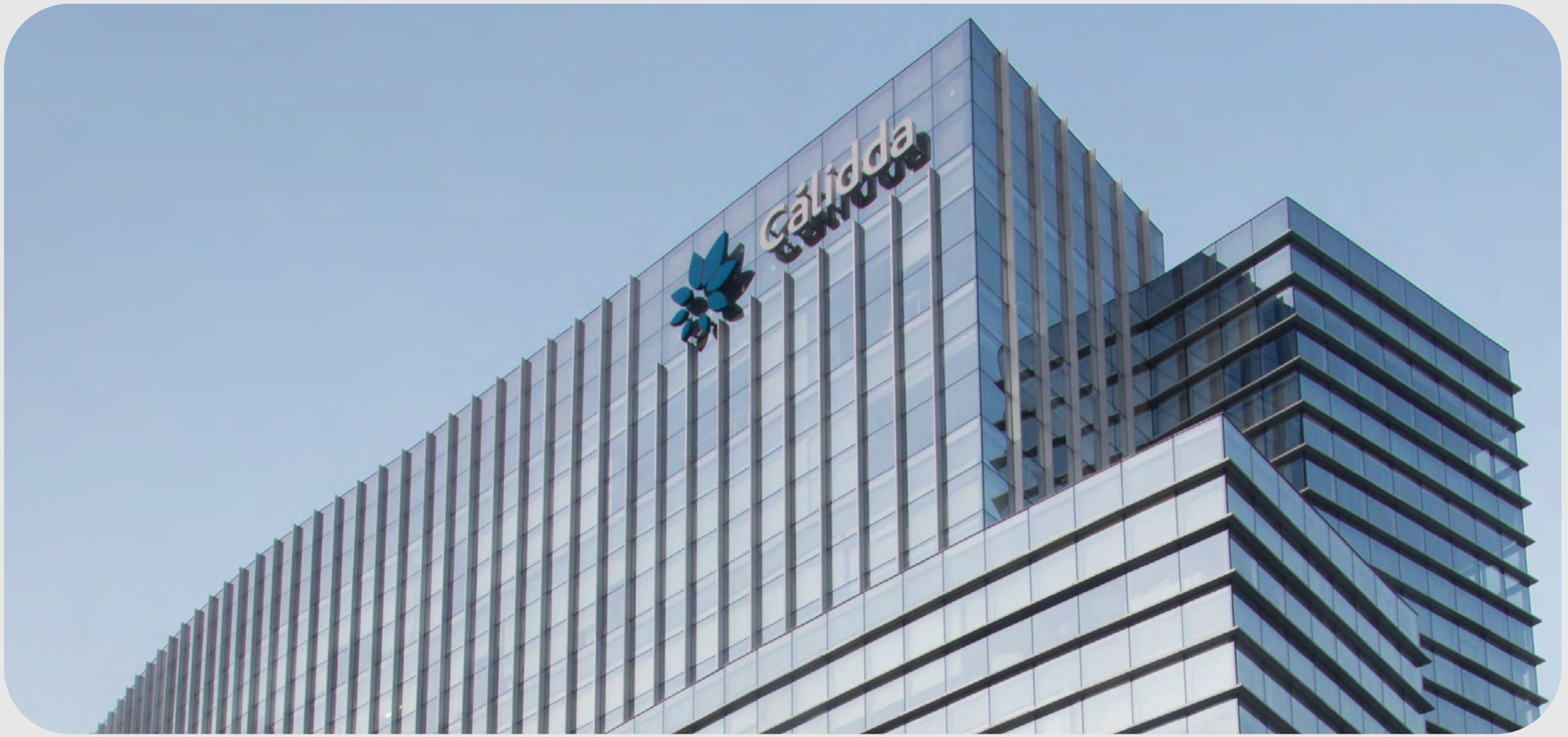
1.3. Company profile

We are Cálidda, (Gas Natural de Lima y Callao S.A.), the Peruvian company that pioneered a natural gas service for Peruvian families. Our Purpose: to generate progress and a better quality of life through all our businesses and every action. (GRI2-1) (GRI2-2)

We have a 33-year renewable concession from the Peruvian government to design, build and operate the distribution system in the department of Lima and El Callao. We began commercial operations on August 20, 2004 and have already surpassed 1.9 million natural gas connections, thanks to the construction of 18,163 kilometers of networks in our concession area.

In addition to the natural gas distribution service, Cálidda has been developing several products and services aimed at generating progress for families. For example, non-bank financing for remodeling homes and acquiring products, which contributes to the financial inclusion of vulnerable sectors. Likewise, we promote equal opportunities for all through our social initiatives.

After our first 20 years of operation, which we will celebrate in 2024, we are convinced that we are a relevant actor in the development of Peru, and therefore we are putting all our experience and will at the disposal of Peruvians, to continue building a better society.



1.3.1. Value chain

Our distribution network is 18,163 km long in total and covers 49 districts of Lima and Callao. In 2024 we added 975 km of polyethylene piping and 12 km of steel, in addition to making 183,651 new connections and thus closing the year with 1,929,378 accumulated customers. **(SASB IF-GU-000.C)**

We have long-term contracts with the Camisea consortium for the acquisition of natural gas from Block 88, and with TGP for the efficient transportation of this resource. Both contracts cover the period from 2004 to 2033. This allows us to plan ahead and maintain stability in the delivery of our services.

18,163 km

Cumulative gas distribution network by the end of 2024 (+988 km new in 2024)

1'966,247

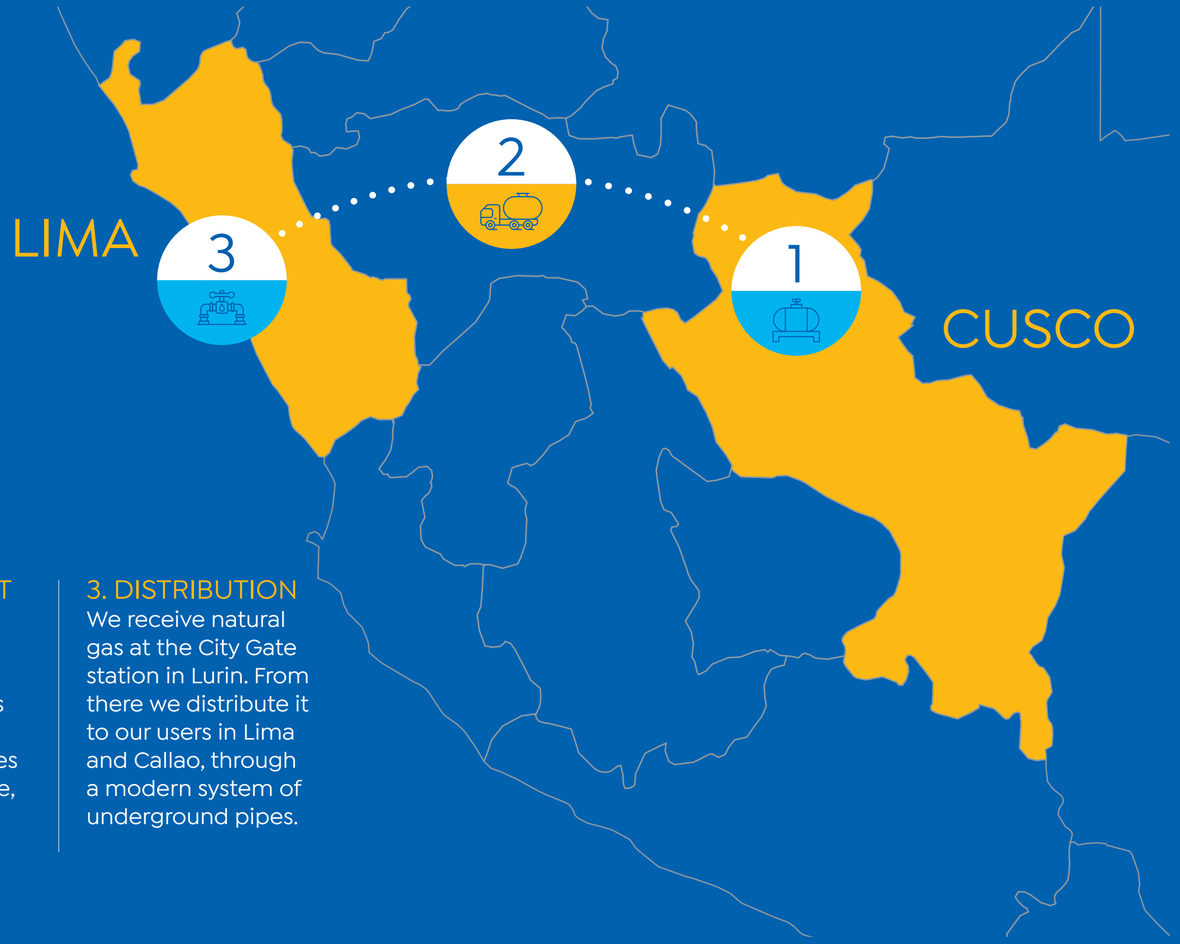
total customers as at 2024

183,651

new customers in 2024

INFOGRAPHIC 1. THE 3 PHASES OF OUR VALUE CHAIN.





1. EXTRACTION

In Peru, natural gas is extracted from fields located in Camisea (Cusco) by the company PlusPetrol.

2. TRANSPORT

Transportadora de Gas del Peru (TGP) carries gas from Camisea through pipelines across the jungle, highlands and coast of Peru.

3. DISTRIBUTION

We receive natural gas at the City Gate station in Lurin. From there we distribute it to our users in Lima and Callao, through a modern system of underground pipes.

Our suppliers and partners

It is important to emphasize that our operations as a company are intrinsically linked to the performance of our suppliers. These actors, who are responsible for supplying us with goods and services, play a fundamental role in our value chain. We therefore cultivate strong and collaborative relationships with them; we know that it this essential to guarantee the efficiency and satisfaction of our customers' needs.

Our supply chain consists mainly of gas suppliers and carriers, specialized construction companies and after-sales and maintenance services.

The types of infrastructure we use continually are steel and polyethylene piping networks, pressure regulating stations and internal networks. In addition, we work with manufacturers and distributors of equipment and materials necessary to expand our distribution system.

In order to offer additional services to our customers, we are developing a variety of non-bank financing products, for which the support of strategic allies specialized in information technology, sales and marketing is essential.

We are committed to ensuring the natural gas service to our customers and expanding the use of this resource in the concession area. Collaboration with our suppliers is therefore based on sustainability criteria, as we strive to maintain fair, transparent and mutually beneficial conditions. We also work hand in hand to achieve best practices in human rights, labor, environmental, and health and safety.

Our clients

The beneficiaries of our service are divided into 2 main groups. (GRI 2-6)



< 30,000m³ >



REGULATED

These are customers who consume less than 30,000 m³ of natural gas per day, with contracts that include the supply, transportation and distribution of natural gas.

This group is in turn subdivided into residential and commercial customers, small and medium-sized companies, small electricity generators and VNG stations.

INDEPENDENT

Those that consume more than 30,000 m³ of natural gas per day. Their contracts only contemplate the distribution of natural gas.

This group is made up of power generation companies and large industrial companies.

1.3.2. Purpose, values and ethical principles

Purpose

We are a team that generates progress and quality of life for more families

Values



Life first

We care for lives

We are committed to caring for people. That's why we create a healthy and safe environment that fosters talent, good energy and respect for life.



We do the right thing

We act with integrity

We are known for our ethics, respect, integrity, fairness and transparency. It is on this basis that we build relationships of trust with our stakeholders.



Social conscience

We build progress

We encourage the progress of our people and communities, we care for the environment and rediscover the value of our city's cultural heritage.



Passion for the customer

Converting customers into fans

We work with passion and empathy to turn our clients into fans, providing them with solutions that improve their quality of life.



Superior performance

We achieve the extraordinary

We are creative, we learn and adapt quickly. We work as a team with individual responsibility, always focused on achieving extraordinary results.

Ethical principles

Transparency
Respect
Equity
Legality
Responsibility



1.3.3. Recognition and certification

At Cálidda we aspire to be leaders in the distribution of affordable energy and in the promotion of sustainable and socially responsible business practices. We therefore materialize our commitment to international standards and best practices in the natural gas sector through our adherence to wide-ranging proposals, the establishment of strategic alliances and exemplary action.

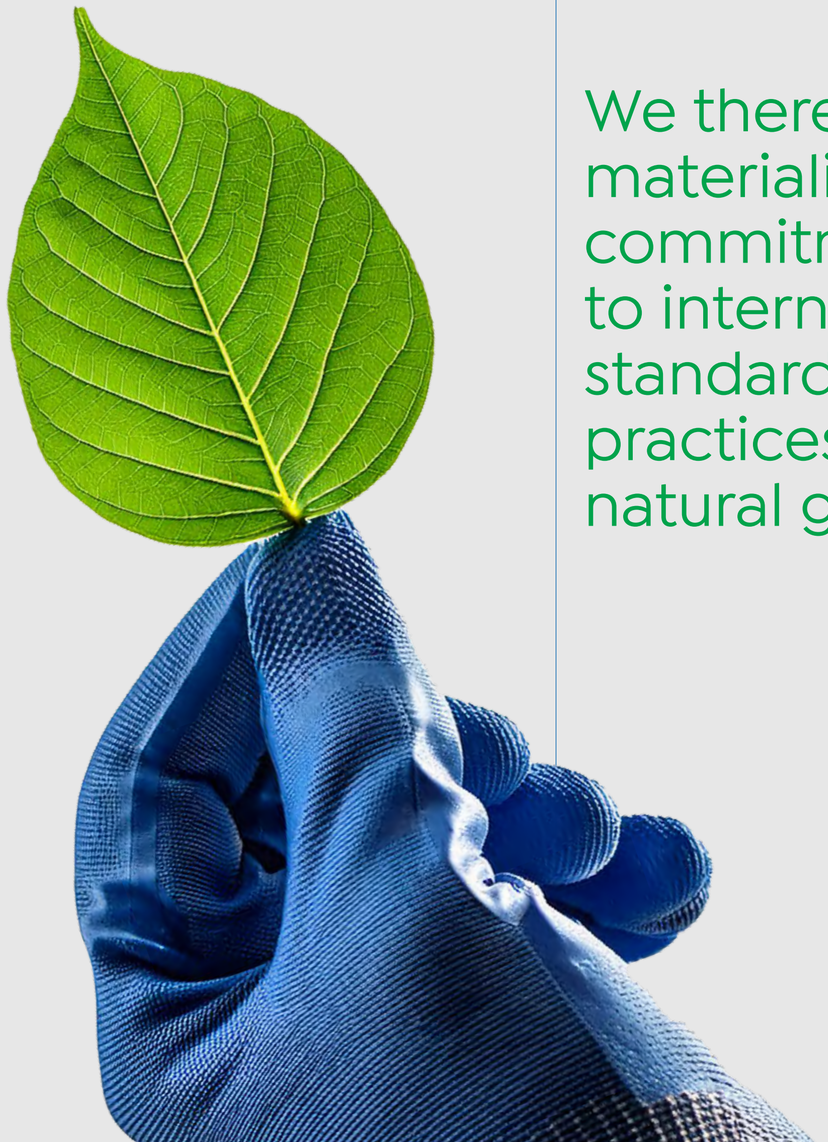
Adhesion

Among the proposals supported, we would highlight the following:

We are committed to the principles of the United Nations Global Compact, adopting a comprehensive approach to sustainability. Thus, we reaffirm our responsibility in key areas such as human rights, labor standards, the environment and anti-corruption.

We are signatories of the Paris Pledge for Action - 2015, through which we reaffirm our commitment to a safe and stable climate and to the widespread use of natural gas in Lima and Callao.

We recognize the importance of promoting gender equality and women's empowerment throughout our operations and activities. Adherence to these Principles guides our actions toward creating an inclusive and equitable environment both in the workplace and in our interactions with the community.



We therefore materialize our commitment to international standards and best practices in the natural gas sector.

Strategic alliances

We generate synergies and strategic alliances with our stakeholders and public and private organizations, in order to promote economic growth and sustainable development in our country. In 2024 we generated 15 partnerships for our sustainability programs, which will have a greater positive impact on our stakeholders. In 2025 we seek to create more strategic alliances with public-private entities and non-governmental organizations, in order to contribute further to the sustainable development of the community.

Among our most outstanding allies are:

15

partnerships for our sustainability programs

TECHO

Formerly known as Un Techo para mi País (UTPMP), this is a non-profit organization focused on providing or improving housing and facilities in vulnerable areas.

PROGRAMA NACIONAL "A COMER PESCADO"

Promoted by the Ministry of Production - PRODUCE, this initiative aims to facilitate access to fish products, promoting the consumption of foods with a high nutritional value and expanding domestic markets.

pacífico salud

In this partnership we have coordinated and cooperated in the management of projects to benefit the community kitchens that help to prevent, recover from and raise awareness of anemia in vulnerable communities and extreme poverty, through training on anemia prevention and promotion of healthy eating using the "Tan Fuertes como el Hierro" (as strong as iron) program provided by PACIFICO EPS

mibanco

A local financial institution committed to the financial inclusion of vulnerable sectors in Peru, through training and accessible tools.

MIDIS
MINISTERIO DE DESARROLLO E INCLUSIÓN SOCIAL

Our collaboration with this government entity is part of our commitment to reducing social inequality. We work on initiatives that seek to improve the quality of life of communities by comprehensively addressing the challenges they face.

cerámica SAN LORENZO

We have transcended our commercial relationship, marked by energy efficiency and cost reduction, in order to work together to improve the quality of life of communities in Lima and Callao, especially in terms of infrastructure in vulnerable areas.

The Asociación de Ayuda al Niño Quemado (aid association for child burn victims) - ANIQUEM receives reusable waste generated by our activities, as well as helping with some of our campaigns such as the recycle-a-thons. The proceeds generated from reuse help cover the costs of physical, psychological and occupational therapy required by its patients.

We are part of the Sustainable Peru Business Network with the aim of connecting, transforming and making our work visible in order to enhance our contribution to the sustainable development of the country.

We have a proactive relationship with MINAM, through the Carbon Footprint Peru program.

We have a proactive relationship with ANA, through the Water Footprint recognition program 'Blue Certificate'.

We generate synergies and strategic alliances with our stakeholders and public and private organizations, in order to promote economic growth and sustainable development in our country.



Acknowledgements

merco EMPRESAS Y LÍDERES

21st place in global ranking
1st place in the oil and gas sector

merco RESPONSABILIDAD ESG

11th place
1st place in the oil and gas sector.
Environmental ranking: **4th place**
Social ranking: **16th place**
Governance ranking: **29th place**

Great Place To Work.

5th place in Sustainable Management

ISO

ISO Certificates
ISO 9001:2015 - Quality
ISO 14001:2015 - Environment
ISO 45001:2018 - Safety
(Our ISO certifications cover 100% of our operations).

XV PREMIOS CORRESPONSABLES Iberoamérica

Our Comedores Cálidda 2.0 program has been rewarded in the prestigious XV Premios Corresponsables, in the large companies category. This award, obtained from among 972 initiatives from 25 countries, reaffirms our vision of management that transforms lives and generates social value in our communities.



EMPRESARIOS POR LA INTEGRIDAD

Certification obtained by Cálidda for the sixth consecutive year, this award is granted by Empresarios por la Integridad to companies, based on an audit performed by an independent third party of recognized repute, as proof of its adherence to the aim of strengthening a culture of integrity as a business value that prevents and combats corruption.

The Anti-Corruption Certification covers twelve offenses: bribery (generic active bribery, transnational active bribery, specific active bribery), collusion (simple, aggravated), private corruption (corruption in the private sphere, corruption within private entities), money laundering (money laundering, conversion and transfer, acts of concealment and possession), influence peddling, parallel accounting.

effie AWARDS

We implemented a successful positioning plan for CrediCálidda, increasing awareness and acceptance among our users. During this period, we obtained 2 Effie awards: Gold in the 'other services' category and silver in 'marketing innovation', for our CrediCálidda marketing campaign "Bolsillos Contentos" (happy pockets). The Effie Awards are the highest recognition for marketing strategies based on outstanding creativity and business results. (GRI 2-28)



02 A purpose that keeps us going

Sustainability strategy, model, pillars and tools

We believe in sustainability as a central axis for our management and operations, because no progress or quality of life is possible if it is not sustainable.

We have a strategic framework to ensure that sustainability is a transversal axis in all areas of Cálidda to which all our employees are committed. Our performance and the perception of us in this regard are evidence of this.

Being a sustainable company requires constant updating and improvement, as well as permanent communication and coordination with our stakeholders. But above all, we must continue to challenge ourselves to ensure that progress and quality of life are sustainable aspirations for more and more Peruvian families.

2.1. Sustainability Strategy

2.1.1. Sustainability model

At Cálidda we understand our environment and we are committed to it through sustainable management across the entire company.

This approach, aligned with Environmental, Social and Governance (ESG) criteria, has had a positive impact on the development of our operations and has allowed us to improve our capacity to analyze, evaluate and manage risks based on our sustainability strategy.

Furthermore, as part of our strategy we have considered investments using the sustainable finance approach. In addition, we have strengthened our corporate culture toward sustainable growth, ensuring business continuity beyond gas distribution.

SUSTAINABLE INSTRUMENTS

We have a number of policies that reinforce our practices and commitments to stakeholders, based on our sustainable and strategic approach.

It is important to emphasize that our policies are accessible to all stakeholders. In the specific case of our collaborators, our Integrated Management System (SGI) is a website where the policies, procedures and commitments that guide Cálidda can be found.

We have also reinforced our commitment to sustainability and inclusion through strategic action, training, and internal communications. In this way we promote a culture of respect, legality, ethics, and transparency.
(GRI 2-23) (GRI 2-24)

At Cálidda we understand our environment and we are committed to it through sustainable management across the entire company.



Sustainability policy
We are committed to operating with excellence and generating value while respecting human rights and the Sustainable Development Goals (SDGs). We seek a balance between the well-being of the communities and our employees, minimizing environmental impacts.

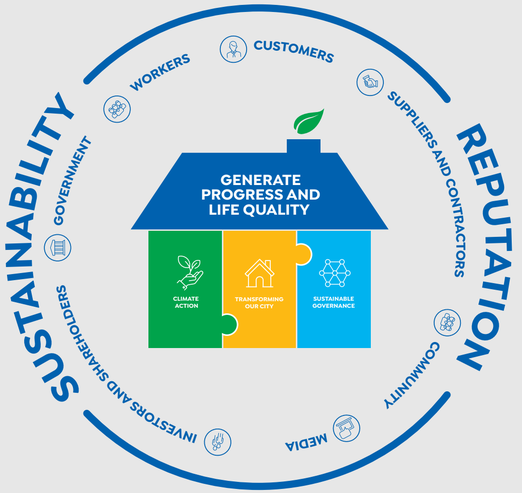
Human rights (HR) policy
Focused on respect for human rights, we have established clear guidelines to ensure compliance with national and international standards, emphasizing the UN Guiding Principles.

Diversity and inclusion policy
We promote a working environment based on equal opportunities and free from discrimination, reflecting our commitment to equality among all our stakeholders.

Environmental policy
As distributors of natural gas, we are committed to implementing the highest standards of environmental management, reducing the impact of our operations on the environment.

2.1.2. Pillars of our sustainability strategy

We have 3 fundamental pillars to guide our actions in different specific aspects of ESG.



Climate action

- **Climate change:** we implement adaptation and mitigation measures, with a focus on decarbonization.
- **Ecological impact:** we prevent pollution and contribute to the protection of biodiversity.
- **Waste management:** we use natural resources in a sustainable manner and make further use of waste materials.

Transforming our city

- **Positive impact on the community:** we ensure significant social, educational and economic contributions to the community.

Sustainable governance

- **Business model resilience:** we build a corporate culture of sustainable growth that ensures business continuity.
- **Transparency and reporting:** adoption of standards for compliance, reporting and review of sustainability metrics. (GRI 2-24)

PARTNERSHIP WITH GLOBAL INITIATIVES

All progress with our strategy is framed by our commitment to the Sustainable Development Goals, the Global Compact Principles and the Paris Agreement. In addition, we emphasize training for our employees in ESG issues, increasing their knowledge, skills and experience.

OBJETIVOS DE DESARROLLO SOSTENIBLE

UN GLOBAL COMPACT

PARIS2015 UN CLIMATE CHANGE CONFERENCE COP21·CMP11

2.1.3. Monitoring and management tools

We constantly monitor and supervise our sustainable management. This is why we use different tools and matrices to monitor the implementation and impact of our Annual Sustainability Plan.

COMPLAINT AND GRIEVANCE MECHANISMS

We have formal channels such as Aló Cálidda and our customer service centers to manage any non-compliance in our processes. Complaints and claims are handled through the PQRS (petitions, complaints, claims and suggestions) section of our sustainability and reputation department or the regulatory and legal department. (DJSI 1.5.4)



PIGA (INTEGRATED ENVIRONMENTAL MANAGEMENT PLAN):

integrates environmental commitments in a control and follow-up table.

COMMUNITY CONTACT TRACKING MATRIX:

mitigates constructive impacts by identifying community leaders and constant communication.

COMMUNITY RELATIONS PROCESS COMPLIANCE MATRIX:

performs the follow-up of communications with the population regarding the expansion of the distribution system and construction of new networks.

SUSTAINABILITY INDICATOR MATRIX:

monitors programs such as Cálidda Community Kitchens and Cáliddas Volunteers, demonstrating the positive impact of our actions.

UNITED NATIONS WEPS TOOL:

we have been using this self-diagnostic tool since 2020, with the aim of strengthening our women's empowerment initiatives and reducing the gender gap.

2.1.4. Sustainability Week

We celebrate Sustainability Week every year in order to promote sustainable practices among our employees. This event reinforces a corporate culture aligned with our social conscience and the pillars of our sustainability strategy.

Furthermore, in 2024 we had 5 outstanding activities linked to the theme of sustainability. In total, 510 of our collaborators took part.

510

Participation by collaborators in 5 activities



- **Entrepreneurship fair:** 230 sales to employees, who have experienced and promoted sustainable purchasing, reaching sales of US$1,242.74 of responsible products with a positive socio-environmental impact.



- **Sowing the Seeds of the Future Sustainability Fair "A Journey to the Heart of Sustainability":** 104 employees have been interactively involved in understanding the sustainability pillars and the path to decarbonization that Cálidda is promoting.



- **Archaeological samples in the office and invitation to inclusive exhibitions:** 106 collaborators have had an innovative approach to the most recent findings of our Sustainable Cultural Heritage Management Program thanks to augmented reality technology. This opportunity has also been used as a point of diffusion for the new inclusive exhibitions promoted by the program.



- **Handicrafts workshop: "Archaeological cuddly toys: A sewing journey":** 20 employees took part in this virtual handicrafts workshop aimed at raising awareness of Lima's history in an enjoyable manner. Collaborators received a sewing kit to create a Cuchimilco cuddly toy, representative of the Chancay culture, inspired by an archaeological find made by Cálidda in Puente Piedra. The workshop was conducted by one of our archaeologists.



- **Recycling with Purpose" campaign in collaboration with Aniquem:** 50 employees participated, resulting in 20 kg of paper recycled by Aniquem. We have also recognized the active participation of our employees in the recycle-a-thon, dynamic promotion of sustainable practices.

2.1.5. Sustainability and Reputation Committee

We understand that it is vital to communicate our sustainable plans and actions to all our personnel in a clear and constant manner. Our Sustainability and Reputation Committee therefore focuses on the internal disclosure of commitments to stakeholders and on ensuring the protection of human rights, fostering spaces for dialogue and proactively managing the Company's reputation.

It is made up of the assistant managers of several key departments such as sustainability, labor relations and legal affairs, among others. The compliance officer and the corporate affairs coordinator, who have been with us for two years, are also actively involved, and this has provided valuable continuity to our work. This stable participation contributes to greater coherence and effectiveness in the implementation of sustainable policies and practices.

As a sustainable company, in the last year we have undergone a process of consolidation, marked by remarkable teamwork and growth in our organizational maturity. Our committee has played a key role in the integration and oversight of our sustainable initiatives, under the leadership of the sustainability and reputation director, and with the assistant manager of reputation and external communications as secretary.



Our Sustainability and Reputation Committee therefore focuses on the internal disclosure of commitments to stakeholders and on ensuring the protection of human rights.

KEY FUNCTIONS

- **Socialization of plans and goals:** dissemination of the Annual Sustainability and Reputation Work Plan. This includes goals, guidelines and directives.
- **Risk management:** identification and management of risks to reputation and sustainability. Establishes preventive action and improvements.
- **Sustainability report:** contribution to the consolidation of the Annual Report through the compilation of relevant information from each department.
- **Corporate culture:** active promotion of a culture of sustainability in the company led by its top executives.
- **Sustainability initiatives:** validation and co-creation of sustainability initiatives in collaboration with stakeholders.
- **Indicator monitoring:** constant monitoring of reputation and sustainability indicators.
- **Policy compliance:** ensuring compliance with and execution of policies, strategies and plans related to sustainability and reputation.
- **Data update:** contribution to updating relevant data.
- **Human rights policy:** ensures that our operations do not affect in any way the provisions of the United Nations Guiding Principles for the Protection of Human Rights.

POSITIVE IMPACTS OF THE COMMITTEE

- **Reputation management:** proactive identification and management of risks to the Company's reputation.
- **Sustainability culture:** strengthening the internal culture of sustainability through the co-creation and deployment of relevant initiatives.
- **Commitment to sustainable development:** reinforces our commitment to sustainable development by fostering solid and trusting relationships with various stakeholders.
- **Internal spokespersons:** establishment of internal spokespersons for the promotion and monitoring of sustainability and reputation initiatives, ensuring effective communication aligned with the company's values. (DJSI 3.7.1)



ACHIEVEMENTS 2024

- **We moved up 14 points in our S&P Global CSA assessment:** This was the second consecutive year that we have undergone a CSA evaluation, which analyzes sustainability considerations in 3 dimensions (environmental, social, and economic and governance) and the impact they have on a company's growth, profitability, capital efficiency and risk exposure.
- **WEP Gender Business Tool:** we have assessed ourselves for the fourth consecutive year using the UN WEP Gender Business Tool, and have risen 3 points, from 79% (2023) to 82% (2024). This result means that we have continued to exceed our diversity and inclusion (D&I) goal).

2.1.6. Relationship with stakeholders

Trust is the foundation of all the relationships we establish as a company to conduct a sustainable business. That is why we are committed to cultivating trustworthy bonds in relationships with our stakeholders. This commitment is nurtured through continuous dialogue, offering transparent and honest messages and, above all, active listening.





A CONSTANTLY EVOLVING LINK

We recognize that interaction with our stakeholders evolves over time, which is why we have a Stakeholder Engagement Guide. This document establishes guidelines, roles and responsibilities for the different departments involved in these relationships. The document establishes guidelines for building impactful partnerships and trusting relationships, supporting our commitment through strategic meetings, measurement and training.

The sustainability and reputation department oversees stakeholder engagement and maps interactions. This process is supported by a dedicated team led by professionals specialized in sustainability and community relations.

Our stakeholder engagement strategy is based on diverse dialogues, ranging from government and private entities to NGOs and academia. We seek to generate solid alliances and relationships, fostering spaces for strategic dialogue with local governments, district leaders of community kitchens, communities and allies.

Our stakeholder engagement strategy is based on diverse dialogues, ranging from government and private entities to NGOs and academia.

In order to identify our stakeholders properly, we have an identification process supported by interviews with the management team and key personnel. This information is validated through focus groups and surveys. Identification, as well as the needs and expectations of the groups, are under constant review, with an exhaustive analysis being carried out every two years.

In a constant effort to emphasize the importance of collaborative work, we have established a fundamental monthly space: a discussion with the community relations teams of all our contractors. We consider this space to be crucial, as it allows us to openly and constructively share compliance indicators, innovative initiatives and analysis of cases presented.

PERFORMANCE 2024

- We monitor compliance with the procedures of the community relations guide on a monthly basis, with an expected minimum of 95%. The annual average was 96.07%. **(DJSI 3.7.2)**
- Through monthly conversations with our contractors, we share indicators from the previous month and encourage the implementation of action to innovate and improve.

Our stakeholders



To learn more about our stakeholder engagement approach, please refer to our annex 13.2.1.

03 We innovate to adapt

Development and constant improvement based on research and innovation

Since the beginning of our operations in Peru, we have embraced innovation as an inseparable part of everything we do. The dizzying changes and technological and scientific advances that constantly impact our business demand it.

We are convinced that our commitment to innovative practices and processes with a strategic outlook makes our operations more sustainable, efficient and environmentally friendly. To this end, we actively promote a culture of intrapreneurship within the company, with a focus on research and development (R&D).

We value the talent and potential of people to bring about meaningful and valuable change very highly. We are convinced of the power of human creativity to find solutions that benefit business and society alike, which is why we also establish strategic alliances and collaboration with other stakeholders.

The importance of innovation

Sustainable innovation has enabled us to address today's challenges and build a more resilient and environmentally-friendly energy future. By incorporating innovative practices, we have optimized our processes to offer efficient and eco-friendly solutions. Thus, we remain at the forefront in a sector that demands constant technological and environmental progress.

For more efficient management in this regard, we have established an internal innovation policy that provides a framework for the development and deployment of organizational research, development and innovation (R&D&I) capabilities). The aim is to strengthen the competitiveness and sustainability of our company. At the same time, we have carried out several actions in the area of sustainable innovation, such as dissemination and promotion of intrapreneurship in the company.



3 pillars:

PROVIDING TRAINING IN AGILE METHODOLOGIES

DEVELOPING REAL PROJECTS IN ONLY 16 WEEKS

PROMOTING A CULTURE OF INNOVATION WITHIN THE ORGANIZATION



Renergy intra-entrepreneurship program

We lead Renergy by focusing on 3 pillars: providing training in agile methodologies; developing real projects in only 16 weeks; and above all, promoting a culture of innovation within the organization. The result was the successful development of 3 minimum viable products that helped us solve strategic challenges and strengthen the skills of our collaborators.

The program offers our teams unique opportunities to grow, learn new methodologies and receive recognition for their efforts. In addition, the projects they have worked on have been as diverse as they have been challenging, which has enriched their experience. From our perspective, we have observed how the innovative culture has been significantly strengthened, as has operational efficiency and improvement in several internal processes.

We are especially proud of the results: We obtained a net promoter score (NPS) of 82, which reflects a high level of acceptance and enthusiasm for the program. We also far exceeded the minimum score of 3.9 in change management measurement using the ADKAR model, achieving outstanding values in awareness, desire, knowledge, skill and reinforcement.

RISKS AND OPPORTUNITIES OF OUR INNOVATION MANAGEMENT

RISKS

We recognize the potential risk of internal bureaucracy, which could slow down the implementation of innovation projects. In addition, fear of error could limit our opportunities by focusing only on traditional metrics rather than embracing experimental initiatives that drive growth.

OPPORTUNITIES

Our strategic opportunities present themselves as we explore new initiatives beyond our core business. This will enable us to stay at the forefront of innovation, address key issues for our users and improve our customers' quality of life.

ACHIEVEMENTS 2024

Thanks to our management's focus on innovation, we have made achievements on different fronts, which fill us with pride and encourage us to persevere along this path.

> Intrapreneurship
- 24 projects accumulated.
- Active participation by 112 collaborators.
- Development of 16 prototypes.
- Successful creation of 8 minimum viable products.

> Scaling pilots to products and services
- 4 innovation pilot schemes were successfully scaled up and turned into commercial initiatives launched in the market.

> Launching of the Corporate Venture Builder Model
- In the last quarter of 2024 we officially launched the Corporate Venture Studio, which allows us to validate new business hypotheses in an agile and efficient manner.
- We have accelerated the growth of innovative projects arising within the Company.

UPCOMING PROJECTS AND ACTIONS FOR 2025

> Consolidation of the culture of intrapreneurship
- Training for more than 150 employees, representing 40% of the organization.
- Fostering a culture that promotes innovative ideas from all levels of the company.

> Strengthening of the corporate entrepreneurship model (Venture Builder)
- Validating new business hypotheses in an agile and efficient manner.
- Accelerating the growth of innovative projects arising within the organization.

> Participation in open innovation programs
- Collaboration in three open innovation programs.
- Establishing external connections and collaboration to drive innovation in the natural gas industry.



The program offers our teams unique opportunities to grow, learn new methodologies and receive recognition for their efforts.

3.1. Research and Development

Research and development (R&D) is fundamental to creating advanced and effective solutions for natural gas distribution and marketing. Through R&D, we constantly seek innovative methods, cleaner and more efficient technologies and practices that reinforce safety and sustainability in all our operations.

R+D



For more information on research and development, please go to our annex 13.2.2

Our management approaches

At Cálidda, we have adopted 3 key approaches to enhance our impact and contribute to the development of external knowledge.

1. Intrapreneurship
2. Autohack (a space for automation)
3. Venture Builder

Each of these approaches has strengthened our ability to generate creative solutions, optimize processes and establish valuable connections with key players in the innovation arena.

Our innovation and strategy coordination department performs detailed tracking of costs associated with research, pilots, prototypes, experiments and the development of products and services (whether existing or new). This data is consolidated in a dashboard of innovation indicators, aligned with our annual innovation work plan, and reflects our commitment to sustainable innovation.

KEY RESEARCH AND DEVELOPMENT INDICATORS

USD 160,425
Total R&D expenditure in 2024

3 R&D Positions

Achievements and progress by approach



1. Intrapreneurship

10 innovation initiatives were implemented during the Renergy 2024 intrapreneurship program, of which 4 have succeeded in developing a minimum viable product (MVP) and have been tested in the market, laying the groundwork to become profitable businesses for the company.

One outstanding example is the Construyamos Juntos (Let's Build Together) initiative, a program of programmed savings and credit for the purchase of materials, designed for customers interested in remodeling or extending their homes. This project will benefit more than 1,200 families.

Collaboration with UTEC Ventures ensured expert guidance, while multidisciplinary teams promoted synergies and creativity. The investment of USD 5,000.00 per team was key to developing prototypes.

The impacts of Construyamos Juntos are tangible and quantifiable.

- Increased efficiency: creation of a new commercial service incorporated in Cálidda.
- Cost reduction and revenue generation: solid financial forecast.
- Human capital and technology development: strengthening internal talent and expanding professional networks.



2. Autohack

Developing an automation program that would offer Cálidda's employees an accessible tool to optimize recurring tasks is something we have started this past year. The third quarter of 2024 saw the launch of Autohack, a space where any employee can, with the support of a specialist, automate processes in just 6 hours.

To date, 7 examples of automation have been implemented and 10 additional ones are ready to be developed, in addition to a total of 17 requests received from different areas of the Company. Some of the outstanding automated tasks are as follows.

- Health and Safety at Work (HS) processes.
- Alerts and pending updates in the accounting team.
- Scheduled and personalized e-mail replies.
- Automated sending of reports to suppliers.

The direct impact of these automation efforts includes a 100% NPS, 42 hours invested in 7 examples of automation and a projected savings of 1,050 man-hours per month.



3. Venture Builder

At Cálidda we know that in order to face the challenges of the market and lead the energy sector into the next decade, innovation, sustainability and customer experience have to be strategic axes.

To this end, we have begun to diversify our portfolio beyond the regulated business, aligning ourselves with global trends such as sustainability and digitalization. Venture Builder was conceived as a specific vehicle to develop new businesses and accelerate initiatives arising in our intrapreneurship programs or in the company's business areas.

3.2. Innovation initiatives

If we are to remain at the forefront of the industry, the development of innovation initiatives is key to achieving this. With these we can solve real problems and improve the quality of life of our customers.

In addition, by fostering creativity and participation both internally and externally, we generate effective solutions that address specific challenges, consolidating our position as leaders in sustainable innovation. We share some examples of below.

Exploitation of pressure drops: Waste Pressure to Clean Energy

Through our open innovation program, in 2024 we initiated a study to evaluate the potential for generating electricity by taking advantage of pressure drops at our operating facilities. This study included an analysis of 7 facilities, estimating a combined potential of 4.1MW and a possible emissions reduction of approximately 7,000 tCO_2e.

The study made it possible to explore these options for making the energy generated profitable.

- Internal consumption.
- Sale of energy to the distributor or to third parties with high energy consumption in the area.
- Hydrogen production (H_2) or natural gas liquefaction (LNG).

Innovative pilot schemes scaled to commercial projects

In 2024 we consolidated and scaled 2 innovative initiatives, from both the open innovation and intrapreneurship programs, which were launched as operational commercial projects.

1. IMPLEMENTATION OF VOICEBOTS IN THE BILLING MANAGEMENT SYSTEM

We conducted a pilot of VOICEBOTS in collaboration with our innovative partner VOZY, a start-up specialized in conversation-generating voice assistants at scale.

In doing so, we have developed a conversational flow based on proven successful experiences. We tested the effectiveness of LiLi, VOZY's virtual assistant - which improves the user experience on voice channels, reducing frustration - against our current SMS tool, and analyzed its impact on key success indicators. We also have Web-Vozy, a self-management platform to create and centralize campaigns, information and reports.

2. INTRAPRENEURSHIP INITIATIVES WITH MVP AND SALES GENERATED

As mentioned above, through the Renergy 2024 intrapreneurship program, we have developed 10 initiatives focused on meeting customer needs and creating sustainable businesses. Of these, 6 succeeded in generating prototypes and 4 achieved an MVP with market validation, demonstrating their viability as sustainable business models, as detailed below.

- Cálidda Training. Training school for employees of Cálidda contractors and other companies, strengthening technical capabilities in the sector.
- LavaCálidda. Connection of multi-family laundries through a chatbot, with financing for gas-powered equipment in neighborhood laundries.
- Flexy. A platform that connects entrepreneurs and freelancers with companies that need personnel for short periods, promoting flexible work.
- Quinqueventas. A sales channel that takes advantage of the five-yearly technical visits to offer additional products to customers.



We generate effective solutions that address specific challenges, consolidating our position as leaders in sustainable innovation.

3.3. Collaboration and alliances

Establishing and strengthening synergies is central to our sustainable innovation strategy, as it gives us access to external expertise, specialized resources and disruptive technologies. By partnering with diverse entities, from academic institutions to start-ups and specialized organizations, we expand our innovation network and accelerate the development of solutions that have a positive impact on the community and the environment.

Satisfactory results

Our commitment to insert Cálidda into the local open innovation ecosystem has resulted in meeting our annual goal of generating 2 significant interactions with local stakeholders.
(GRI 3-3) (GRI Sustainable Innovation) (Own indicator: Sustainable innovation)

Cálidda has actively collaborated with FLIT and CCL, Peruvian platforms recognized for connecting start-ups, companies and institutions around technology and innovation. This collaboration is possible because we have strengthened an open innovation ecosystem. Our participation reaffirms the value of building strategic relationships within the innovation ecosystem. These types of collaboration reinforce our commitment to technological progress and sustainability, while generating a positive impact on both our company and the energy sector in general.



FLIT

Collaboration with the Latin American Innovation and Technology Fair (FLIT)

INNOVATION DAYS
INSPÍRATE · COLABORA · CRECE

Lima Chamber of Commerce Innovation Day (CCL)

We would like to highlight the opportunity we have had to participate in a key event to promote creativity and technological development in the energy sector, such as the Latin American Innovation and Technology Fair (FLIT), which was held in Arequipa. Our innovation and strategy coordinator, Jorge Miranda, participated as a panelist, highlighting Cálidda's achievements through intrapreneurship and open innovation programs. This exhibition has allowed us to position Cálidda as a benchmark in sustainable innovation in the gas and energy sector, generating recognition among key players in the ecosystem. The dynamics of collaboration and alliances described above undoubtedly have a positive impact on how we are perceived, but also on our growth and development, as well as on the efficiency and sustainable management of our operations.

3 POSITIVE IMPACTS

INCREASED VISIBILITY IN THE INNOVATION ECOSYSTEM

By connecting with high-impact start-ups, we have opened new opportunities for strategic alliances that have driven the development of innovative solutions.

PROMOTING LEARNING AND DEVELOPMENT AMONG OUR EMPLOYEES

Interaction with entrepreneurs has allowed our team to gain fresh perspectives and strengthen key skills to address challenges in a dynamic and collaborative environment.

ACCESS TO A DATABASE OF TECHNOLOGY START-UPS

This resource has expanded our possibilities for implementing new solutions that have contributed to the efficiency and sustainability of our operations.

The dynamics of collaboration and alliances described above undoubtedly have a positive impact on how we are perceived, but also on our growth and development, as well as on the efficiency and sustainable management of our operations.



Strategic incorporation of Wayra

We have formalized our adhesion to the corporate innovation services contract with Wayra Colombia, managed by Grupo Energía Bogotá (GEB). This strategic collaboration is aimed at executing innovation programs, experiments and pilot schemes to enhance our leadership in the natural gas industry. In this way we are able to generate the following benefits.



wayra

ACCESS TO ENTREPRENEUR AND START-UP NETWORK

By being part of the Wayra Colombia network, we have gained access to a wide range of entrepreneurs and start-ups specialized in innovation. This direct connection with the entrepreneurial ecosystem opens up opportunities for us to collaborate with start-ups that offer innovative solutions and technologies.

AGILE DEVELOPMENT OF PILOT SCHEMES AND EXPERIMENTS

The collaboration with Wayra Colombia speeds up the execution of experimental programs and innovation pilot schemes. This agility allows us to test new technologies and approaches in a controlled environment, evaluating their feasibility before implementing them on a large scale. This flexibility is essential to keep us at the forefront in the adoption of emerging technologies.

IDENTIFICATION OF DISRUPTIVE SOLUTIONS

Wayra Colombia specializes in identifying and supporting disruptive solutions. Joining this innovation services contract expands our possibilities for discovering technologies and approaches that could revolutionize the way we operate in the natural gas industry, giving us a competitive advantage.

POTENTIAL TO IMPROVE OPERATIONAL EFFICIENCY

The collaboration with Wayra Colombia has the potential to generate significant improvements in our operational efficiency. This could manifest itself through the optimization of internal processes, implementation of new technologies for gas distribution and an overall improvement to the supply chain.
(Own indicator: Sustainable innovation)

04 A commitment based on trust

We serve and satisfy our customers with a high-quality and reliable service.

Since we started, we have been a pioneering company in Peru, not only because we provide a public service that did not exist before, but also because we have made it possible for millions of Peruvians to have a cleaner, more economical and sustainable source of energy for the first time in history.

From that we have assumed a basic commitment to our customers and to society: building confidence. And that is only possible with sustained and sustainable work. That is why we have set high standards for ourselves as providers of a service that is now essential to millions of families.

At the same time, we measure the level of satisfaction of all our customers (individuals, companies, industries, government entities, etc.) We also measure our performance, always looking for new and better ways of doing things.

This also has repercussions within our industry and beyond. By growing with the trust of our customers, we can generate diverse value chains. Chains that bring, directly and indirectly, progress, development and quality of life for all.

4.1. Focus on customer satisfaction

4.1.1. Measuring customer satisfaction

Providing quality service with the highest level of attention, has a direct impact on customer satisfaction. And in Cálidda we always seek to have satisfied customers who trust us.

As an energy supplier, we understand that our customers' confidence in the safety, reliability and efficiency of our service is what underpins our reputation and success in the marketplace. In the past year, we have reaffirmed that listening to and effectively addressing customer needs enhances our relationship with our customers and strengthens our competitive position in the energy sector.

(Own indicator: Quality of service, customer service and satisfaction)

STRATEGIC MANAGEMENT FOR QUALITY SERVICE

Our ESENCXIA Cálidda strategy is a key part of understanding how we manage our customers' expectations and satisfaction. We also have policies such as the Customer Experience Manual and The ABC of the WOW Experience, which have guided our collaborators and contractors along this path. Thus, all our efforts have been focused on strengthening our culture of service and ensuring a consistent standard at all points of contact

COMPLIANCE AND GROWTH

We have used the Net Promoter Score (NPS) indicator to measure customer satisfaction. We had set a goal of achieving an overall NPS of 61%, and have achieved an overall NPS of 63%, reflecting a significant improvement in customer perception of our services.

To ensure compliance with our service quality management, the follow-up committees have played a fundamental role in continuously monitoring service standards. We have conducted training programs for our employees and contractors and, using customer feedback, have implemented action plans to improve both processes and the overall customer experience.

UPCOMING PROJECTS AND ACTION FOR 2025

Further improving the customer experience is a goal for 2025. To achieve this, we plan to implement projects such as the expansion of digitalization to improve accessibility and the efficiency of our services.



As an energy supplier, we understand that our customers' confidence in the safety, reliability and efficiency of our service is what underpins our reputation and success in the marketplace.

Key customer satisfaction indicator

63%

of our customers are satisfied with our service in 2024

We have also introduced a loyalty and reward system with the following components to enhance long-term loyalty and satisfaction.

- Loyalty and reward program
- Tukuy project - phase III
- Internal customer experience measurement project
- Design and implementation of contractor selection and performance manuals
- Super APP
- Customer journey map segments, processes and channels
- Redesign of interactions and protocols
- Customer experience recognition model for employees
- Segmentation of residential customers
- Closure of PQRs with obligatory support/evidence
- New “billing history” area in digital channels
- ESENCXIA 2025 leaders program
- Field trips program directors/ leaders/ collaborators
- Customer service model reinforcement plan: Collaborators and Contractors.

(Own indicator: Quality of service, customer service and satisfaction)

For more information on customer satisfaction, please refer to our Annex 13.2.3.

4.2. Clients

Our service reaches different types of customers, based on their characteristics and needs. Our customers are divided into 2 main groups: regulated and independent. the first group consists of residential and commercial customers and VNG stations that consume less than 30,000m^3 of natural gas per day. The independents are industrial customers and large companies that consume more than 30,000m^3 of natural gas per day.

It is important to mention that these 5 subgroups are differentiated by total number of connections and volume of gas supplied.



183,651
new customers in 2024



1’966,247
Customers accumulated from the beginning of our operations until the end of 2024 (1’965,296 regulated customers and 951 independent customers)



183,581
new regulated customers in 2024



178,633
new residential customers in 2024



4,948
new commercial customers in 2024



70
new independent customers in 2024

64
new industrial customers in 2024

6
new GE customers in 2024





For more information on our customer indicators, please refer to our annex 13.2.4.

Statement



Rosa Elvira Arroyo De Sierra
First customer

We were the third house to receive the consultation, and after they explained everything about the safety of the service, we had no doubts and said yes. It's been 20 years since that decision, and we really don't regret it. Thanks to natural gas, we have been able to save more than 50% of the budget we used to spend on gas, both for our business and for our home.

Over time we have added more appliances, such as the gas-fired hot water heater, and we continue to see the benefits in savings month after month. We have always invited more people to join Cálidda, because everything we have experienced as a family has been positive.

Congratulations on these 20 years and may there be many more to come!

Rosario Sierra Arroyo, daughter of our first customer

4.2.1. Energy affordability

It is important to note that, beyond our management and operations, there are several external factors that have a direct effect on gas affordability. Some of them are listed below.

- The distribution tariff is regulated by OSINERGMIN for a period of four years.
- The determination of tariffs is subject to regulatory risk on the part of the regulator, who, in spite of following a process established in the tariff study regulations, approves the tariffs.
- Rates established through the current tariff ruling (OSINERGMIN ruling N° 279-2022-OS/CD). **(SASB IF-GU-240a.4)**

4.2.2. Industries and large businesses

We are committed to the distribution of natural gas to a greater number of customers, driving their future progress, savings for their businesses and a better quality of life.

To this end, we seek to enable as many industrial companies as possible to change their energy matrix to a more eco-friendly one. In this regard, industries and SMEs have been a decisive focal point in our 2024 performance, as shown below.



KEY INDICATOR OF AVERAGE RETAIL TARIFF FOR CUSTOMERS IN USD IN 2024

12.62 Residential	**8.51** Commercial	**6.84** Industrial	**6.65** Vehicular Natural Gas
6.17 Generating			

For more information on our average retail gas tariff indicator, please refer to our annex 13.2.4.

RISKS AND OPPORTUNITIES IN REACHING A LARGER NUMBER OF CUSTOMERS

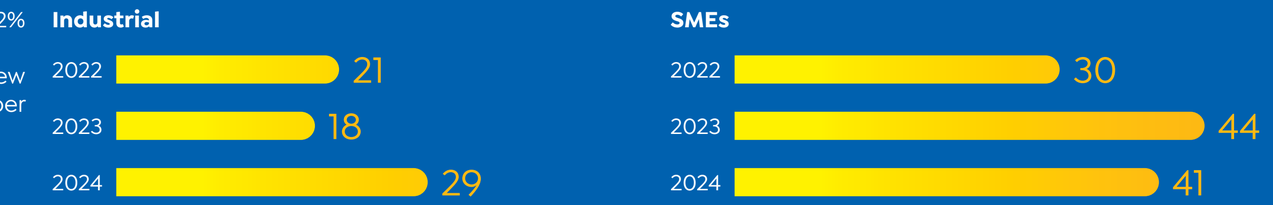
Risks
Political or other changes that forbid project permits or construction.

Opportunities
Increase in the tariff cost of LPG, generating the potential for attracting more customers.

Industries and SMEs

- **Objective:** to increase the number of industrial connections.
- **Goal:** to increase the number of connections by 12% compared with 2023.
- **Performance:** The goal of reaching 70 new connections has been met, the first time this number has been achieved in the industrial sphere.

GRAPH 1. Industrial customer connections 2022–2024





ACHIEVEMENTS 2024

- **Signing of OPP Film contract, leading to the construction of 3 new GE supplies.**
- **Customers Owens Illinois and Porcelanato Latino come on stream.**
- **First customers in Ancon Industrial Park.**
- **Signing up of more than 75 new customers.**
- **New electricity generation customers.**

UPCOMING PROJECTS AND ACTION FOR 2025

- Implementation of new financial products for industrial customers.
- Enabling more electricity generation customers.
- Acquiring 60% market share domestic construction.

4.2.3. Transport

Light vehicles

The demand for vehicular natural gas (VNG) in light vehicles, including cars, SUVs and tricycles is growing. And we want to supply it in a timely and efficient manner. To achieve this, we seek to expand natural gas distribution and create specific solutions tailored to the needs of each market niche.

FOCUSED MANAGEMENT

Our management is oriented towards focused development of VNG demand in the light vehicle sector. For this reason, we have strategic commercial relationships with conversion workshops, service stations and commercial allies.

The aim is to generalize the use of VNG and build customer loyalty through various marketing channels. To do so, we manage the following indicators.
(Own indicator: Service quality, customer service and satisfaction)

- Number of conversion workshops and service stations connected to the distribution network.
- Number of vehicles converted to VNG.
- Established commercial alliances and their contribution to new financing.

During 2024 we carried out significant work in the management of new solutions for light vehicles.

- We have established commercial relationships with more than 60 conversion workshops and 74 filling stations for the sale of VNG financing programs for drivers.
- We have successfully converted nearly 40,000 vehicles to VNG. There were 304.9 k active VNG-powered vehicles by the end of 2024.
- We have signed agreements with 3 commercial allies in addition to the 4 existing ones, to encourage financing and customer loyalty.
- As of December 2024, 6 new filling stations have been installed.

UPCOMING PROJECTS AND ACTION FOR 2025

We plan to carry out several actions to strengthen the management of new light vehicle solutions in 2025.

- **Insurance:** customized insurance for VNG-powered vehicles.
- **Congestion App:** development of software for VNG drivers with the aim of providing information on congestion and prices at filling stations in Lima and Callao.
- **New vehicle financing:** financing for companies for the acquisition of new VNG vehicles.
- **Commercial management of workshops:** referral to a commercial broker to manage the sale of financing to VNG workshops (maintenance, bodywork and painting, etc).
(Own indicator: Service quality, customer service and satisfaction)

RISKS AND OPPORTUNITIES ASSOCIATED WITH LIGHT VEHICLES



Risks
Possible restrictions on the free movement of vehicles, including the threat of new pandemic outbreaks and social problems such as road closures and strikes. We recognize that these risks could have a medium to high impact. As well as possible fraud involving the improper use of chips or violation of natural gas customers' connections.

Opportunities
The opportunity we have identified consists of overcoming the current barriers to VNG-powered transport through initiatives such as financing the connection fee, insurance for drivers, a financing scheme for new vehicles and an app. for VNG filling station congestion contributing to the expansion of VNG use in light vehicles.

Heavy vehicles

The widespread use of natural gas in the heavy goods sector is also an essential component of our commitment to sustainable development. This approach aligns with our quest to provide access to VNG for both hauliers and entrepreneurs.

COORDINATED ACTION

Our management approach involves working closely with the Camisea Consortium and various alliances to provide access to VNG through incentive programs, communication campaigns and collaboration with relevant brands. The strategy seeks to accelerate the adoption of VNG by heavy trucks through specific action. To do so, we manage the following indicators.

- Number of major accounts and leading companies in the market using VNG.
- Historical record of units converted to VNG, especially in outstanding months.
- Participation in forums and events related to sustainable transport and the widespread use of VNG.

We also take an active part in events and forums to strengthen our position in promoting sustainability in the heavy haulage sector.

PERFORMANCE 2024

During 2024 we made significant progress in managing new business and solutions for the heavy vehicle sector:

- **Access to important accounts and companies.** We have incorporated key accounts such as AJE, Prosegur, Induamérica, Shalom, Consorcio Lima Bus and Transportes Martínez, who use VNG.
- **Record year for vehicle conversions.** A total of 1605 heavy goods vehicles were converted to VNG, making a total fleet of 8110 natural-gas-powered heavy trucks.
- **Participation in forums and events.** We had an outstanding presence in different forums and events relating to sustainable transport, such as Expotransporte 2024, Transporte Sostenible 2024 and the Filling Station Association's congress, thus consolidating our commitment to the sector.

(DJSI 1.9.1)

UPCOMING PROJECTS AND ACTION FOR 2025

We plan to implement specific projects and action to strengthen our presence in the heavy truck sector by 2025.

- Website launch
- Aimed at informing the market about VNG-powered heavy vehicles available in Peru, the benefits of VNG and the incentive plans we offer.
- VNG heavy haulage communication campaign
- Focused on informing and debunking myths about VNG use for heavy vehicles.
- Direct financing for the purchase of VNG-powered vehicles.
- Official launch of a financial product to facilitate the acquisition of VNG-powered heavy trucks and accelerate the generalized use of VNG.
- Own VNG filling stations to extend coverage.
- Coordination with other distributors and companies in the natural gas chain to enable new VNG filling stations to be opened and thus provide natural gas coverage for hauliers on strategic commercial and passenger routes. **(GRI 3-3) (Service quality, customer service and satisfaction)**

OPPORTUNITIES ASSOCIATED WITH HEAVY VEHICLES



Opportunities

- Diesel price variability may incentivize the transition to more economical fuels such as VNG.
- Companies more committed to environmental practices may see VNG as an attractive alternative.
- The incipient adoption of other technologies in the Peruvian market creates opportunities for consolidating VNG as a more established option.

4.3. Infrastructure expansion

At Cálidda, the disciplined expansion of our distribution network is crucial. We face the growing demand for energy in Lima and Callao and the need to reach new districts. Expansion of the network seeks to benefit more Peruvians through a reliable supply of natural gas, supporting sustainable development and contributing to the country's energy matrix.

ROBUST MANAGEMENT

Our management focuses on careful planning, clear policies and robust management systems. We have implemented a five-year plan to guide our expansion, adapting it according to emerging needs and challenges. In addition, we have annual plans detailing the commitments to be implemented year by year.

We have solid procedures and monitoring committees to ensure efficiency and quality in infrastructure construction.

Our key distribution network indicator:

18,163

km of gas distribution network (17,175 km in 2023)

For more information on our distribution network, please visit our annex 13.2.5.

Expansion of the network seeks to benefit more Peruvians through a reliable supply of natural gas.



OPPORTUNITIES AND RISKS ASSOCIATED WITH THIS TOPIC

Opportunities
Construction of new networks through the Bonogas program (FISE), expansion to new regions, hillside areas and higher altitude districts.

Risks
Bureaucratic barriers, refusals, social contingencies, natural phenomena, among others. We are taking proactive measures to mitigate risks, such as efficient permit management and geographic diversification to take advantage of emerging opportunities. We are also developing new alternative systems needed for new technical proposals enabling us to reach the that will allow us to reach the higher areas of Lima and Callao.

PERFORMANCE 2024

- We have entered new districts such as Punta Hermosa, San Borja, La Molina and Santiago de Surco, building extensive polyethylene piping networks in higher socioeconomic districts, where different problems apply. We have also enabled 2 PRS (pressure regulating stations) to reinforce the northern and eastern areas of Lima and we have met our annual objectives for steel and polyethylene networks.
- By the end of 2024 we had built 966 km and gasified 1,038 km of polyethylene piping; We had also built 12 km and gasified 30 km of steel pipe networks. Although we face complications, we remain committed to our annual and five-year objectives.

ACHIEVEMENTS 2024

- **This year we built large-scale networks in AB residential districts such as La Molina (37 km of polyethylene piping), San Borja (56 km of polyethylene piping) and Santiago de Surco (55 km of polyethylene piping).**
- **We also entered a new district to the south of Lima: Punta Hermosa, where we built 27 km of polyethylene residential distribution networks), and continued with mass connections to residential networks in the district of Lurigancho (310 km of polyethylene piping).**
- **Two PRS (pressure regulating stations), at Ancon and San Antonio, have been commissioned to ensure the supply of natural gas to residential and commercial customers in the northern and eastern areas of Lima, respectively.**
- **The Bayovar hillside pilot project has been successfully implemented, with approx. 2.5 km of piping networks built in 4 stages, benefiting approximately 400 families. This project arose from the need to serve the most vulnerable areas of Lima and Callao where we had not so far begun construction. This is due to technical and safety difficulties present in these areas. New alternative systems are also required to make construction viable.**
- **Signing of a "capital goods investment agreement with FISE funds for the supply of natural gas to residential users in the Lima and Callao Concession" through the Bonogas program, which involves projects to be executed in 2025.**
- **Three metering chambers were installed to house contrast meters for large customers, in order to monitor consumption and identify possible non-operational losses.**

UPCOMING PROJECTS AND ACTION FOR 2025

For the 2025 period, we are committed to complying with the five-year plan and annual plan, prioritizing expansion in previously identified zones and new areas. We will manage variations and implement additional FISE zones in order to meet new community requirements.

We will also explore innovative designs to submit to the State, in order to continue serving hilly areas, subject to approval by the regulatory authorities of the new designs and costs required. **(GRI 3-3) (Network expansion, new business and customer solutions) (Own indicator: Network expansion, new business and customer solutions)**

05 We bring progress, we create wellbeing

People, their development and quality of life inspire and motivate us

Throughout these two decades of uninterrupted work in Peru, we have had the satisfaction of always - and above all - being committed to people. If we aspire to bring progress and quality of life, we have to understand the lives and stories of the people we are going to impact.

At Cálidda we manage our various links with society (customers, suppliers, competitors, citizens, government, etc.) from the same perspective. We believe in rapprochement and understanding based on clear communication and always in good faith.

This has allowed us to establish diverse relationships with communities where we have a presence, depending on the areas, contexts and characteristics. We have also been able to generate several programs and initiatives that we are very proud of, among them Cálidda Community Kitchens and Cálidda Volunteers. At the same time, we have developed mechanisms for stakeholder relations, management and accountability.

It is impossible not to mention CrediCálidda, an initiative by which we decided to create a financial product for those who have no access to the financial system, which today continues to change the lives of many families.

5.1. Social impact

Closing the energy gap and promoting equitable access to natural gas in Peru is a fundamental commitment of us as a company.

According to a study conducted by Centrum PUCP, "Relevance of Natural Gas in the Peruvian Economy and its Potential Contribution to Reducing Poverty", the adoption of natural gas in households can have an impact in two ways.

The first is monetary, since the consumption of natural gas in households frees up economic resources, increasing their purchasing power and allowing them to make significant annual savings. The second is multidimensional, beyond the economic aspect. For example, the elimination of pollution within the home has a positive effect on overall health. It also facilitates domestic tasks, due to the versatility of natural gas use in various household appliances.

The use of natural gas instead of LPG (liquefied petroleum gas) for cooking food, or in place of electricity for the water heater and dryer can result in substantial savings for households. According to Macroconsult, by the end of 2024, a Lima household with no natural gas connection would spend an average of S/1,873 per year on energy. By switching to natural gas, this cost would be significantly reduced. For example, cooking would generate savings of S/329 per year or S/27 per month.

Closing the energy gap and promoting equitable access to natural gas in Peru is a fundamental commitment of us as a company.



The sustained expansion of natural gas in Peruvian households during the period 2023-2030 may have the following results.

28%

of Peruvian households would be supplied with natural gas nationwide.

62%

of the residential sector would have natural gas cover, generating average annual accumulated savings of S/ 1,000 million in household budgets.

It would reduce the national energy deprivation rate from 26.9% in 2022 to 20.7% in 2030.
(SASB IF-GU-240a.4)

For more information , see the Centrum study here.

5.2. Community relations

Our commitment to the communities in our areas of influence is essential. We understand the importance of fostering dialogue and exchanging information with the population, especially in areas benefiting from the construction of infrastructure, and sectors that are not yet scheduled to receive our services. Our aim is to develop a sustainable business, maintaining relationships of trust through honest and transparent dialogue.

MANAGEMENT INDICATORS

- **Environmental impact:** According to a Libélula study, our customers' use of natural gas has significantly reduced the generation of polluting gases, improving air quality and the health of local communities.
- **Community relations tracking:** We use a monitoring matrix and issue periodic reports to evaluate the effectiveness of our community relations.

COMPLIANCE MECHANISMS

- **Damage prevention plan:** We have a prevention plan and an emergency response team to control possible leaks and damage to the distribution system.
- **Relationship guidelines:** we establish clear procedures for identifying, preventing, mitigating and controlling the social impacts of our activities. (GRI 413-1) (GRI 413-2)

PERFORMANCE 2024

At year-end, we had handled a total of 459 complaints. Of these, the most frequent were 187 related to impacts on other services and 64 related to the lack of cleaning and waste collection on site areas. It is important to note that we respond to and resolve 100% of these complaints, demonstrating our commitment to the communities and the efficiency of our preventive and management measures.

Although there is a regular complaints process, in order to prevent complaints, we have a proactive strategy that allows us to reduce potential complaints. To this end, the community relations team maintains a constant dialogue with the communities affected by our construction projects. This approach allows us to closely monitor the potential impacts of our projects and provide effective and rapid support to resolve any issues that may arise. As a result of this direct and constant interaction, we have achieved a significant reduction in the number of complaints coming into our formal system.

Communication and relationship resources

Interaction with the community

We work with neighborhood councils and social organizations to spread the benefits of natural gas. Our team and contractors have a relationship guide to manage our social impacts.

Ongoing dialogue

Promotes an environment of constant communication on the implementation of sustainable development and social investment projects and programs in Lima and Callao.

Local participation

we seek to be the promoters of development, with active participation by local stakeholders. This allows us to develop business solutions with a social focus.
(GRI 3-3) (GRI 413)



5.3. Our community projects and initiatives

5.3.1. Cálidda community kitchens

This is a project that has special value and meaning for us as a company. Community kitchens play a key role in our country because they address socioeconomic challenges and act as vital elements of support during various crises. Beyond providing affordable food, community management fosters local autonomy and strengthens the social fabric, contributing to a more equitable and resilient society. Given this, at Cálidda we plan active participation in support of community kitchens as part of our commitment to society. **(GRI 3-3) (GRI 203)**

THE FIRST KITCHENS

In 2010 we successfully implemented the Cálidda community kitchen program, one of our most robust initiatives to date. As it is aligned with the 4 Sustainable Development Goals (SDGs) and has a comprehensive impact on the key areas of sustainable development: **(DJSI 3.7.2)**

We have deployed this program throughout our areas of influence, allowing us to establish a significant link with the communities that use community kitchens. Thus, we materialize our commitment by providing free natural gas connections to these centers, guaranteeing their access to a sustainable energy source. In this way, we contribute to cost savings and increased safety for the people in charge of their daily management. **(GRI 3-3) (GRI 413)**



CÁLIDDA COMMUNITY KITCHENS 2.0

Using an approach of proactive and continuous improvement, we continue to strengthen our program through Cálidda community kitchens 2.0, identifying key needs in the kitchens we work with.

In order to establish an exemplary management model, we designed 4 lines of action: infrastructure, health, business development and environmental care. This provides us with new ways to build alliances, empower the women leaders who sustain the community kitchens and expand the reach of our positive impact to more communities. At the same time, it allows these spaces to consolidate their role as agents of lasting change in their respective communities.

2.0 cálidda community kitchens



Infrastructure

Our commitment starts with the free supply of Natural Gas to soup kitchens, including the renewal of infrastructure and equipment, and thus provide an environment with perfect working conditions.

Health

Our commitment includes improving nutrition, helping to ensure a sustainable nutritious and balanced diet both for beneficiaries of soup kitchens as well as for the women responsible for running the kitchens.

Business Growth

We seek to foster the economic growth of the women who lead and run the soup kitchens, by providing strategic guidance to help strengthen their managerial skills and guarantee the sustainability of future progress.

Environmental Protection

Our concern for the mitigation of greenhouse gas (GHG) emissions is reflected in the use and promotion of Natural Gas, collectively creating green spaces as well as activities aimed at disseminating best practices to protect the planet.

ACHIEVEMENTS 2024

At the end of the 2024 period, there were 899 community kitchens connected free of charge by Cálidda and 1,153 connected by FISE throughout 26 districts of Lima and Callao. We thus benefit more than 200,000 people who are fed daily in these centers.

Our management of Cálidda community kitchens during 2024 has achieved significant progress with each of the program's lines of action.

- **Infrastructure.** Thanks to our strategic alliances with TECHO Peru, this year 8 more community kitchens have had their infrastructure renovated. By meeting safety criteria, these spaces benefit more than 1,000 people in 7 districts: San Juan de Miraflores, Carabayllo, Lurin, Ventanilla, Villa El Salvador, El Agustino, San Juan de Lurigancho and Ancon. (GRI 203-1)
- **Health.** In collaboration with Pacifico Salud, we have held workshops to coordinate and cooperate in the management of projects to benefit community kitchens, especially by generating a development model to help raise awareness of anemia, prevent it and aid recovery in vulnerable and very poor communities where Cálidda community kitchens operate.

We have provided training on anemia prevention and promotion of healthy eating as part of the program Tan Fuertes como el Hierro (as strong as iron) run by Pacífico Salud. Thus we were able to raise the awareness of 364 women in the districts of Independencia and San Juan de Lurigancho, of practices that can improve their health and quality of life; this took a total of 6 hours and resulted in 85% and 88% knowledge acquired.

Within the framework of the national A Comer Pescado (let's eat fish) program sponsored by the Ministry of Production - PRODUCE, we conducted 12 workshops on the nutritional value and proper use of fish. This initiative allowed us to involve 1,692 community kitchens and 2,259 other community food programs, benefiting a total of 3,951 members.

Furthermore, we have financed the transport of 14,027 tons of fish, ensuring delivery at an affordable price. This action had a positive impact on 12 districts: Ate, El Agustino, Carabayllo, San Juan de Lurigancho, Villa María de Triunfo, Lurín, Comas, Puente Piedra, Villa El Salvador, Independencia, Puente Piedra, Cieneguilla and San Juan de Miraflores.

> **MIDIS Working Group - Cálidda community kitchens 2.0.** We renewed our agreement with the Ministry of Development and Social Inclusion to continue the implementation of Cálidda community kitchens 2.0. Minister Julio Demartini took part in the round table together with Vice-minister of Social Affairs Jes-



sica Niño de Guzmán, our general manager, Martin Mejía del Carpio, and representatives of allied companies such as Cerámicas San Lorenzo, Sodexo, Delosi, TECHO Perú, Mibanco, Auna, Intercorp Retail - Inspira Perú.

In addition, the company reaffirmed its commitment to this successful public-private initiative in favor of community kitchens, where thousands of vulnerable people are fed daily.

- **Environmental volunteering.** Committed to our social conscience value, we joined forces with 30 volunteers to plant 40 trees in the district of Santa Anita. We this contributed to the development of more urban woodland by creating green spaces to improve the quality of life of 96 families and 517 students in the area.

- **Circular economy in community kitchens.** To promote women's empowerment, we implemented a circular economy pilot at the *Micaela Bastidas* community kitchen in Jicamarca, Lurigancho-Chosica, and at the *Qikyusisa* cultural association in Ventanilla, Callao. As part of our *Comedores Cálidda 2.0* program, we trained 28 female leaders in sewing techniques, giving them the opportunity to give a second life to unused jeans by making new items with embroidery inspired by the iconography of Lima's culture. During the artisanal production process, 2 kg of PET thread —sourced from recycled materials— were used, ensuring environmental sustainability throughout. We also strategically involved our supplier ACI, strengthening the value chain and ensuring the quality of the pilot. The project creates impact in three areas:



PILOT SCHEME RESULTS: THE PILOT SCHEME HAS PRODUCED IMPACT INDICATORS IN THREE AREAS:

ENVIRONMENTAL IMPACT

83
pairs of jeans donated and reused

1.6 tCO_2e
per year saved, approximately, by reusing jeans

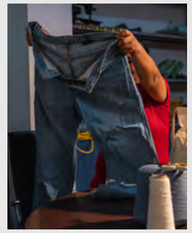
ECONOMIC IMPACT

200
of sustainable products generated in Ventanilla and Lurigancho-Chosica

S/6,000
in income generated for the participating communities

SOCIAL IMPACT

40
hours of training in handmade embroidery Lurigancho-Chosica



45
hours of training in clothing manufacturing Ventanilla

For more information on the results of the pilot, scheme please refer to our annex 13.2.7



Participating in the circular economy pilot scheme at the Micaela Bastidas community kitchen was a very good and special experience for me. We learned how to give a new life to garments with our own hands, using yarn made from recycled bottles. I never imagined that we could create such beautiful and useful products, such as bags and purses, with materials that used to be discarded.

This project not only helped us generate extra income for Christmas, which was a great help to our families, but it also gave us a lot of motivation. It made us feel stronger, more united and capable. As mothers and women, it was very valuable to realize how much we can accomplish when given the opportunity. It empowered us and left us eager to continue learning and growing.

Ysabel Castillo. President of the Micaela Bastidas community kitchen – Jicamarca

5.3.2 Cáliddas Volunteers

We see corporate volunteering as an opportunity to maintain a direct and positive link to the communities in which we operate, while at the same time fostering internal cohesion among employees. For this reason, we have our own initiative called Cáliddas Volunteers.

ORGANIZED MOBILIZATION

Our corporate volunteer program focuses on mobilizing all of our employees in various projects aimed at supporting the community and preserving the environment. It consists of various initiatives in order to catalyze the different volunteer profiles. Thus, despite its great scope it has the capacity to transform and adapt in an agile manner to the changing needs of the population we seek to impact.

This adaptability allows us to continually explore alternatives that benefit our stakeholders, such as our participation in solidarity chains, the design of on-site and digital training, and performance of community work. By doing this we aim to contribute to the strengthening the small businesses of our community kitchen leaders, while creating social awareness among our employees and their families.

(GRI 3-3) (GRI 203)



3 LINES OF ACTION FOR OUR VOLUNTEERS

SOLIDARITY CHAINS

Thanks to the creation of social awareness among our employees, in each period we receive voluntary contributions from which we make donations to key institutions focused on social development.

IDEAS THAT TRANSFORM

This strategy allows us to contribute to the growth and development of women leaders by promoting entrepreneurship, developing mentoring and improving community kitchens.

URBAN BIODIVERSITY

Being interested in caring for the environment and people's health, we encourage the active participation of our employees in the creation and conservation of urban green spaces. **(GRI 3-3) (GRI 203)**



During 2024 we enhanced the sustainability of Cálidda's Volunteers by investing USD 74,647.87[1]. The activities that make up the program have given us obtained significant results contributing to community wellbeing and care for the environment.

ACHIEVEMENTS 2024

Through **ideas that transform**, we brought together 16 collaborators who have competed as a team with representatives from 4 community kitchens, to design business ideas that strengthen the existing enterprises of women leaders. This has enabled them to earn more than 1,900 soles in the follow-up period. Our volunteers have led improvements to the winning team's community kitchen infrastructure and implementation of the 2 winning ventures. The latter has been supported by seed capital of S/5,000 and S/12,500, earmarked for infrastructure.

Within the framework of World Environment Day, our **urban biodiversity** program implemented the A tree for my city initiative in collaboration with Ciudad Viva in Park N° 1 of the Asociación La Encalada in the district of Santa Anita. A day was spent tree planting by 29 volunteers, during which protocol and educational activities were carried out and 20 trees and 20 bushes planted.

[1]Amount 2023: 71,442.84



I have always felt a desire to help others; it's something that moves me and has been part of my life since I was very young. I am convinced that we all, at some point, need someone, and that is why it makes me feel great to be able to lend a hand when it is most needed.

Being part of Cálidda's volunteer program has been one of the most rewarding experiences I have ever had. I have been taking part for 15 years now, and each activity has left me with unique lessons, but above all, it has reminded me of the power of solidarity, empathy and commitment to those we accompany on their way to a better quality of life with natural gas.

The most valuable thing is that we don't just make donations: we give time, dedication and love. Every grain of sand counts, and knowing that we can contribute even a little bit to the well-being of others is what most satisfies my soul.

It's great to see how Cálidda continues to strengthen its social conscience, promoting sustainable development from the heart of its people.

VOLUNTEER SPOKESPERSON – Linda Arredondo

5.3.3. External diversity, inclusion and gender equity management

At Cálidda, we foster a culture of tolerance and respect for diversity, actively promoting inclusion among all our stakeholders. We recognize that diversity and inclusion are essential to creating a more equitable and sustainable society.

PROACTIVE INITIATIVES

We have introduced a series of initiatives aimed at education and awareness-raising in matters of financial literacy, project formation and health. Including:

- Financial education training for 625 people in community kitchens, in collaboration with Mibanco.
- Circular economy: 28 women trained with the aim of promoting personal development by strengthening technical skills and abilities of leaders in hand embroidery and textile manufacturing, so that they can earn their own income.

MANAGEMENT AND COMPLIANCE MECHANISMS

Our external action focused on promoting a culture of inclusion and diversity. We organized:

- Diversity and inclusion workshops for suppliers, training for a significant number of women from community kitchens in finance and entrepreneurship.
- Implementation of gender quotas in our IG-1 Natural Gas Installer program.
- Participation in various initiatives for sharing and learning practices that contribute to better business sustainability.

We recognize that diversity and inclusion are essential to creating a more equitable and sustainable society.



ACHIEVEMENTS 2024

Key achievements in diversity, inclusion and gender equity management in 2024 were:

- **Awareness-raising and training for suppliers through the quarterly newsletter “Cálidda Sustainable Supplier Management”.**
- **Training for 625 women leaders of community kitchens on financial education and digitalization, focusing on the development of entrepreneurship and women’s leadership, benefiting a significant number of women.**

5.3.4. Return on social investment

Return on social investment represents the positive and sustainable impact we generate on society and the environment in which we operate. By investing in social initiatives, we not only fulfill our corporate responsibility, but also contribute to the development and well-being of communities.

In this way, we consolidate our reputation and relationships with stakeholders and create an environment conducive to our long-term growth. In addition, the return on social investment can manifest itself in the improvement of human capital, mitigation of social risks and the creation of an environment conducive to the sustainable operation of our business.

The social return on investment (SROI) analysis measures the value of social benefits in relation to the costs incurred to obtain those benefits or impacts, it is a ratio between the net present value of the social benefits (NPV) and the net present value of the investment.
This methodology stands out because it incorporates social and environmental values, components that are often excluded from the cost-benefit analysis of a project.

The usefulness of this methodology lies in making decisions based on the optimization of their social and environmental impacts. **(GRI 3-3) (GRI 203) (GRI 203-2)**

At Cálidda we carried out a SROI analysis during 2024 to define the social value of the following programs.

- Cálidda community kitchens 2.0
- Natural gas education
- Cáliddas Volunteers
- Sustainable management of cultural heritage
- Biodiversity

The analysis allowed us to make an economic estimate of the impacts and benefits associated with our programs and to understand our value generation process, so that we can establish that for every dollar invested in social initiatives, an average social value of USD 4.69 is created in the environment, benefiting 132,617 people with a total investment of USD 1,162,009 in 2024.

For more information on our SROI, please go to our annex 13.2.8



132,617
people benefited in 2024

4.69
return on social investment in USD

5.3.5 Non-bank financing

This program is especially relevant to the lower socioeconomic strata of the population. Nearly 95% of our clients can benefit from programs such as CrediCálidda, contributing to the progress and well-being of vulnerable communities.

INCLUSION AND INNOVATION

Our management focuses on the CrediCálidda program, a financial inclusion initiative that provides credit without prior financial evaluation. Users need a good payment history with our natural gas service to gain access to this benefit, which provides credit up to S/. 5,000, an amount with which they can finance a wide variety of products to improve the condition of their homes.

The main facilities include the following.

- Agility to grant credit at the point of sale in less than a minute.
- Low installments with an effective annual rate of 36%, lower than the maximum regulated rate, which is also one of the lowest in the market.
- A payment term of up to 60 months, one of the longest in the market for this type of consumer credit, where the average is 16 months.



USD 65’673,000
amount disbursed in 2024

133,113
loans placed in 2024

85,617
families benefiting in 2024

This approach allowed for rapid loan placement and offered very competitive rates and terms.

In addition, we strongly believe in economic empowerment and gender equity. We therefore strive to ensure that our actions are geared towards financial inclusion and also contribute to the economic independence of all our beneficiaries and their ability to make informed financial decisions.

In this way, we pave their way to the following objectives.

- Having greater control over their finances, giving them more economic security and stability.
- Access to formal financial services, such as savings accounts.
- Investing in the growth and sustainability of their businesses, as well as in the development of their communities.
- Long-term planning, such as the ability to save for emergencies or future investments.

Our key indicators are the number of potential users, the program acceptance rate, and number of products funded. This has allowed us to measure the direct impact on the quality of life of our users and the success of our commercial alliances.

We ensure compliance through continuous review of our credit policies and adjustments based on payment history. We also conduct internal audits and risk assessments to prevent fraud and delinquency, thus ensuring the integrity of the program.

(GRI 3-3) (GRI 203) (GRI 203-2)

UPCOMING PROJECTS AND ACTION

- **Positioning and financial education campaigns.** We will continue with financial education and segmentation campaigns to improve conversion rates and the effectiveness of communication.
- **Loyalty plan.** We will develop a loyalty plan that will offer additional benefits and encourage greater interaction with our users.
- **Expansion of insurance and assistance.** We will seek to increase the availability of insurance and assistance, launching new products and taking advantage of synergies with existing credit programs.

ACHIEVEMENTS 2024

- **Loan digitization.** The implementation of new digital tools to grant loans through biometric facial identity verification has allowed us to optimize the sales process and, above all, to provide security to our customers.
- **Inclusion of new product categories.** The textile, footwear and oral health categories have been significant additions to the program, achieving alliances with 6 strategic suppliers and more than 60 points of sale, which has allowed us to significantly increase the program's placements.
- **Strengthening digital channels.** The launch of the new Credichat channel, a new way to apply for credit via WhatsApp, has brought us closer to our customers, in addition to providing security for purchases of their products through biometric facial validation as part of the sale process. This initiative represents a significant increase in the placement of CrediCálidda and enhances our customers' experience.
- **Strengthening insurance.** Inclusion of Credit Life insurance in financing for our clients, to safeguard their outstanding debt against any loss. In addition, we have implemented a call center for Home Assistance, which will allow us to increase the number of people affiliated to this service.
- **Presence in shopping malls.** We have increased our presence in large retail outlets, which has produced a significant portion of total loan placements.
- **Sales process improvements.** We optimize the sales platform and credit process, strengthening security and confidence in the transaction for our users.
- **Brand positioning.** We have implemented a successful positioning plan for CrediCálidda, increasing awareness and acceptance among our users. During this period, we obtained 2 Effie awards: Gold in the 'other services' category and silver in 'marketing innovation', for our Happy Pockets CrediCálidda marketing campaign. The Effie Awards are the highest recognition for marketing strategies based on outstanding creativity and business results.

5.3.6. Archeology

Recognition and preservation of our history and cultural heritage are fundamental for us, especially in a sector so intrinsically linked to the urban subsoil, where our operations converge with a rich archaeological and historical legacy. In the context of Lima and Callao, safeguarding this heritage is not only a legal obligation, but also reinforces our corporate commitment and meaningful connection with the community we serve.

The preservation of cultural heritage is one of the central pillars of our sustainability strategy. This commitment not only translates into regulatory compliance, but goes beyond, to embrace our responsibility as custodians of the history we share with the local population. We are committed to building a shared legacy that enriches the identity of Lima and Callao.

Work in the field of cultural heritage is essential at many levels, and we understand the importance of integrating the community into this process. It is through collaboration and active participation that we can not only respect and protect our shared heritage, but also contribute to people's historical and cultural awareness. This approach reinforces our commitment not only to the safe and efficient distribution of natural gas, but also to building a future where respect for our history is a sustainable legacy for generations to come.



The work we are doing is necessary and important at different levels.

- **Regulatory aspects.** We comply with the regulatory framework applicable to the protection of cultural heritage in order to operate.
- **Commitment.** We are committed to caring for the cultural heritage of the city in which we operate. Making our actions known in the community is one of our main responsibilities as a company.
- **Service.** We don't just distribute energy, we go further: We educate and raise awareness among the residents of Lima and Callao about their cultural heritage and reinforce their identity and pride as 'Limeños' and 'Chalacos'. Thus do we collaborate in the fulfillment of the 2030 Sustainable Development Goals and the 2030 National Culture Policy.
- **Innovation.** One of our main tools is our Gran Museo Cálidda website.
- **Publication.** In 2024 we held itinerant and permanent archaeological exhibitions in the districts of Puente Piedra, Santa Anita, Ate, Jesús Maria, San Miguel, Surquillo, Cercado de Lima, Miraflores, Chaclacayo, Lurigancho, Pachacamac, San Borja and San Martín de Porres.

HERITAGE MANAGEMENT

We manage archaeological work through the Sustainable Cultural Heritage Management Program (PGSPC), dedicated to informing people about the pre-Hispanic history of Lima and Callao. The PGSPC consists of 3 major processes.

The archaeological interventions necessary for our company's operation.

Research and conservation of archaeological material recovered by our company.

Dissemination of the history of Lima and Callao and our company's archaeological findings.



The preservation of cultural heritage is one of the central pillars of our sustainability strategy.

This program allows us to safeguard archaeological heritage in accordance with Peru's Cultural Heritage Act, enabling the company to operate archaeological monitoring plans.

Similarly, this program has enabled us to present the results of our analysis, restoration, conservation and research work in a sustainable manner to civil society, through innovative activities and formats (web pages, applications and exhibitions in public spaces, among others), in collaboration with strategic allies such as the central government, local government and organized civil society.

To date, we have recovered more than 2,100 items in the monitoring plans for the districts of Metropolitan Lima, the Constitutional Province of Callao and the districts of Chilca and Imperial and San Vicente de Cañete in the province of Cañete. We also have 3 inter-institutional cooperation agreements with the Ministry of Culture, the municipality of Pachacamac and the urban transport authority, which have been carrying out work to promote and disseminate the archaeological heritage recovered by our company. (GRI 3-3) (GRI 413)

We have also carried out several cultural activities within the framework of inter-institutional cooperation agreements between our company and the municipalities of Puente Piedra, Surquillo and Pachacamac. In addition, we have published the findings in the press and television both nationally and internationally, and in this 2024 we recovered archaeological items in coordination with the Ministry of Culture.

Furthermore, we have taken part in conferences, congresses, talks and webinars on cultural issues, in coordination with municipalities, universities, student organizations and the Ministry of Culture. We have also continued to upgrade Puente Piedra Municipal Museum, which will be incorporated into the Peruvian Ministry of Culture's national state museum system in 2022.

We have also inaugurated the Pukllawasi exhibition hall at Huaca Pucllana, an inclusive space with resources for all types of audiences (people with different abilities, children, seniors and the general public). We renovated Cálidda's permanent exhibition hall and held 2 temporary but impactful exhibitions at the central station of the Metropolitano rapid transit system and at the main offices of RENIEC.

To date, we have recovered more than 2,100 items in the monitoring plans for the districts of Metropolitan Lima, the Constitutional Province of Callao and the districts of Chilca and Imperial and San Vicente de Cañete.



ACHIEVEMENTS 2024

- **Archaeological findings:** We have recovered more than 200 items as part of our archaeological monitoring plans in the department of Lima and Constitutional Province of Callao. These discoveries come from different cultures covering more than 2,000 years of the history of the central coast of Peru. This material is being analyzed and preserved in our laboratories to be released later through different platforms.

- **Sustainable management of cultural heritage program:** Thanks to the different activities and exhibitions carried out within the framework of our cooperation agreements, we have had 44,676 direct beneficiaries. Many residents of Lima and Callao have been able to learn more about the history of their city and connect with their past through experiences in street exhibitions, archaeological exhibits, virtual discussions and others.

- **Dissemination on social networks:** We have achieved more than 245,000 responses on social networks (Facebook and YouTube) to the archaeological discoveries made during the year. Through these media, the people of Lima and Callao have indirectly learned a little about their past, their city and their town.

- **Cálidda Museum:** Since its introduction in 2019, more than 350,000 visitors have browsed our website, where they find information on more than 100 archaeological sites still preserved in the city. The history of these archaeological sites is complemented by data from archaeological findings recovered by Cálidda in adjacent streets and avenues. Similarly, the Cálidda Museum has free access publications that expand knowledge of the city's pre-Hispanic history, as well as details about exhibitions and workshops that with collaborators and neighboring Limeños and Chalacos. These initiatives have established the Cálidda Museum as a leading source of up-to-date archaeological information on Lima and Callao.

- **Cooperation agreements:** During 2024, we signed a cooperation agreement with the Urban Transport Authority, which helps to disseminate cultural heritage and creates cultural spaces with free access for the 700,000 daily users of the Metropolitano rapid transit system.

- **A museum in your school:** We have provided technical support for the creation of the Puente Piedra District Museum and its incorporation into the national state museum system by directorate ruling N° 0053-2022- DGM/MC, thus becoming the first municipal museum in north Lima. Thanks to its popularity in the district, a traveling exhibition "museum in your school" was set for schools and, thanks to an alliance with the Cajamarquilla archaeological project and Municipality of Lurigancho, exhibits have been taken to different schools in east Lima. During 2024 we have had an impact on 12,464 schoolchildren in Lima.



+200

recovered items as part of our archaeological monitoring plans

245,000

responses on social networks

350,000

visitors have browsed our website

5.4. Participation in the regulatory agenda

5.4.1. Participation in public policy

We recognize the importance of our participation in the regulatory agenda, with the aim of helping to strengthen the sector. We also emphasize transparency in the process as essential to maintaining responsible management aligned with our values.

COLLABORATIVE MANAGEMENT

Cálidda's management of the regulatory agenda is carried out by the regulation and legal department - energy and financial regulation office, which uses a collaborative and transparent approach involving several internal departments of the company. This agenda is nourished by contributions from different departments and is being advanced both directly and through collaboration with industry associations such as the Mining, Petroleum and Energy Society and the Peruvian Hydrocarbons Society. This collective approach is crucial as the challenges and regulatory issues we face are not unique to our company, but impact the entire distribution sector.

During 2024, we participated actively in executive roundtables convened by the Ministry of Energy and Mining (MINEM). In addition, we have maintained a constant and fluid dialogue with key stakeholders such as MINEM, FISE and Osinergmin.

Likewise, various steps have been taken with MINEM and FISE to maintain the continuity of the Bonogas Residencial program. Furthermore, the FISE Cápex Punche 3 Convention has ended, which will allow the construction of distribution networks in new areas with resources from FISE.

UPCOMING PROJECTS AND ACTION

In 2025, we will continue our participation in the development of the regulatory agenda, promoting standards and issues that help the natural gas sector. We are committed to continuing to exercise our right to take part in a responsible and transparent manner, aligned with our values and contributing to the sustainable development of the sector.

KEYS TO OUR REGULATORY AGENDA

Joint work with internal and external actors.
Cálidda's internal departments feed the agenda, and we work in coordination with other companies and associations in the sector to address issues that affect the entire industry.

Relations with State entities
We maintain a transparent and ethical approach in our interactions with government entities. Meetings are held exclusively at the offices of the corresponding state entity, with certain exceptions, and always with the participation of more than one person to ensure transparency and avoid any misunderstanding or inappropriate situation. To this end, we have created and ensure compliance with, the guide for relations with government authorities and meetings are recorded in the meetings matrix.

Established protocols
We follow clear and strict protocols in our interactions, including rules about gifts and meetings. We do not permit gifts to be offered to public officials, and all meetings are documented in detail, recording the participants, the topics discussed and those involved, to ensure traceability and transparency.

Preventing corruption
With a robust system for documenting and tracking all interactions with government entities, we minimize the risk of corruption. Our relations with the State are public and transparent, and the practices adopted significantly reduce the possibility of corrupt acts.

Climate change
The activities carried out by lobbying groups are aligned with the objectives and commitments of the Paris Agreement. The Peruvian Hydrocarbons Society and the National Mining, Petroleum and Energy Society promote the issue of public policies to encourage the large-scale use of natural gas, which is considered to be the fuel with the lowest harm index.
(GRI 3-3) (Participation in regulatory agenda) (Own indicator: Participation in regulatory agenda)

06 Foresight with responsibility

We manage our risks in a vigilant, constant and continuous manner

Because of the type of industry in which we operate, we fully understand that we have a great responsibility in risk management and prevention. Particularly those that could have a negative impact on the life and health of people, but also those that represent a potential environmental hazard or threaten Peru's historic heritage.

For this reason, we have processes, protocols, systems and practices that periodically and promptly identify and evaluate the various operational risks, both to the integrity of our network and to the safety of our customers.

Always being one step ahead of the risk has allowed us to design and implement different mitigation and continuity plans for different potential scenarios. We anticipate based on data and evidence.

6.1. Risk identification and assessment

6.1.1. Risk identification and assessment

Risk identification and assessment are processes of great importance for the success and sustainability of our operations. Effective risk management allows us to anticipate potential threats and gives us the ability to take advantage of opportunities that strengthen our performance.

Aware of the complexity of our activities and the dynamics of the natural gas sector, we approach this issue with seriousness and commitment, ensuring operational continuity, the protection of our employees, the safety of our users and the preservation of our environment.

MULTIDIMENSIONAL VIEW

We have designed an integrated risk management system, a strategic approach that encompasses all areas of our operation. For this purpose, we use a strategic risk matrix to consolidate the main strategic risks and the controls in place to mitigate them. We link risk identification and assessment with decision making, planning and implementation of preventive and corrective measures. Thus, we understand and manage potential risk factors from a global perspective, considering operational, economic, social and environmental aspects.



In this regard, we use the following guidelines.

- Integrated risk management policy
- Strategic risk management procedure
- Process risk and opportunity management procedure
- Business continuity plan
- Business continuity management manual
- Business initiatives risk management instructions

As a result, we can say that we currently have specific controls in place to prevent any negative impact on the environment resulting from our operations.

It is worth mentioning that our comprehensive risk management policy includes guidelines aimed at ensuring timely reporting of materialized risks.

(GRI 3-3)) (Risk management and business continuity) (Own indicator: Risk management and business continuity)

Effective risk management allows us to anticipate potential threats and gives us the ability to take advantage of opportunities that strengthen our performance.

GOVERNANCE

Our integrated risk management policy establishes the necessary framework to guide all our actions in this regard, ensuring coordinated management. (DJSI 3.6.1C)

Responsibility for strategic risk management is distributed across several of our key organizational levels. The board of directors and its respective audit and risk committee lead this effort at a strategic level, ensuring effective oversight. The CEO and the steering committee implement the strategies in line with the objectives, while the subsidiary departments, especially strategic planning, contribute to the definition and deployment of our guidelines. (DJSI 3.6.1b)

Operational risk management is the responsibility of our integrated management system department, whose actions are based on the methodology contained in the strategic risk management procedure and in the RYOS risk management directives. (DJSI 3.6.1F)

Likewise, action taken within the framework of our integrated risk management system are reported directly to our finance department. Thus, we ensure the effective integration of financial strategies and risk management in our organization.

As far as our monitoring and supervision mechanisms are concerned, we conduct internal audits of our integrated risk management system in accordance with the internal auditor's work plan and reviews of the company's risk exposure on an annual basis, in order to maintain effective control and proactive management of risk factors that may affect our operations. (GRI 2-25) (DJSI 1.4.1)

INFORMATION SECURITY

Our cybersecurity strategy is the responsibility of the IT and information security department based on a risk management approach, and the technology and digital transformation director leads the follow-up of this process.

It is important to mention that the related risks are supervised by the Audit and Risk Committee and presented to the Board of Directors. Likewise, for the ethical and secure processing of our customers' personal data, we have a Web Privacy Policy and additional information on Video Surveillance Systems. As part of this process, we include the corresponding clause in our customers' contracts. (DJSI 1.8.3)

We have not so far identified any incidents affecting protection of our customers' privacy. As a rule, however, if information security is affected, it is our duty to report this to the national personal data protection authority - APDP. (DJSI 3.6.2)

For more information about our information security indicators and personal data management, please see our annex 13.2.9

EMERGING RISKS

In 2023, we addressed 2 key emerging risks.



ACCIDENTS AND CATASTROPHIC PROCESS SAFETY EVENTS

This risk involves the potential for significant incidents relating to our operating processes that could have a negative impact on the safety and integrity of our employees and facilities. We implement mitigation measures that include strict safety protocols, regular maintenance and ongoing staff training to minimize this risk.



OTHER NON-COMPLIANCE WITH TAX, LABOR, ENVIRONMENTAL, LPDP AND HUMAN RIGHTS REGULATIONS

This risk encompasses possible non-compliance with regulations and legislation, which could lead to financial penalties or damage to our reputation. To mitigate this, we maintain strict legal compliance, conduct regular audits and foster a culture of ethics and transparency in all our operations. (DJSI 1.4.2)

In 2024 we addressed 4 key emerging risks in our company.

- **Affecting the distribution system when entering new geographic areas (Climate risks):** Extreme weather events, lack of preparedness of response teams, and inadequate infrastructure could affect the distribution system and access to it, leading to fines, litigation, damage to infrastructure, multiple fatalities, and reputational damage. We have implemented mitigation measures for this risk, such as the Emergency Response Plan and the Annual Maintenance Plan.
- **Loss of competitiveness in the face of clean energy (sector risk):** Due to public policies that encourage the use of renewable energies and Peru's climate commitments, the energy matrix in the electricity generation sector could be replaced, which would lead to a loss of natural gas's share in the electricity generation market and a reduction in revenue. To address this risk, we have implemented measures such as monitoring and updating the Regulatory Agenda and Energy Flow Dashboard. (DJSI 1.4.2)

In order to strengthen our risk management system, we set a series of goals for 2024, and achieved the following significant results.

- Implementation of the emerging risks identification process.
- Strengthening of the interdisciplinary working group through monthly meetings and follow-up of agreements relating to risk management.
- Significant progress in the plan for closing gaps related to Risk Management and Business Continuity.
- Execution of business continuity tests in accordance with those planned for the current period and the planning for the 2025 period.

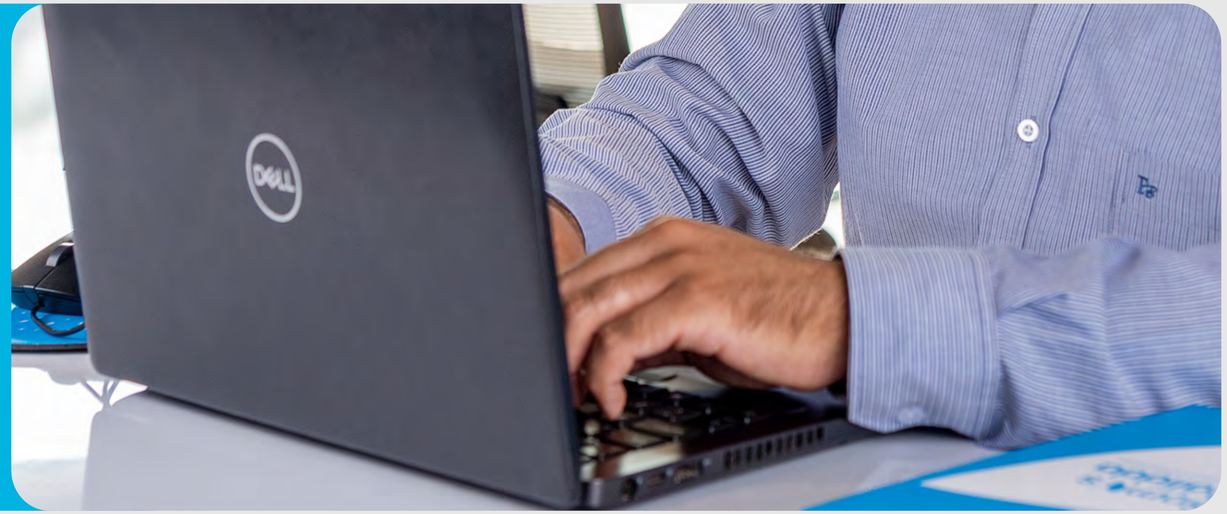
We have different strategies concerning the management of emerging risks identified in the previous period, such as strengthening cybersecurity strategies, implementation of new business and service channels, formation of working groups to address risks related to business interruption. We have conducted an internal audit of the risk process over the last two years.

UPCOMING PROJECTS AND ACTION

The main projects aimed at strengthening risk management by 2024 include the following.

- Plan to strengthen the organization's risk culture.
- Project for the implementation of a risk management tool.
- Updating the strategic risk matrix and identification of emerging risks
- Improved resilience to disruption scenarios in the gas distribution process.

We have different strategies concerning the management of emerging risks identified in the previous period, such as strengthening cybersecurity strategies.



Network integrity

Preserving the integrity of our natural gas distribution network is essential to maintaining our commitment to safety and efficiency. Therefore, our piping system is designed with multiple layers of safety and is built to comply strictly with Peruvian and international regulations supervised by Osinergmin.

Our pipeline integrity system updates the identification of threats, assesses risks and applies preventive and corrective measures. For this we have specific plans such as:

- Integrity management plan
- Performance plan
- Change management plan
- Quality control plan
- Communications plan

At Cálidda, we maintain a pipeline integrity system dedicated to updating integrity diagnoses of our infrastructure. This system identifies and manages threats, assesses risks and mitigates them through preventive and remedial practices. Our plans include integrity management, performance, change management, quality control and communications. We also have a personnel training plan in accordance with ASME B31Q standard.

(GRI 3-3)(Risk management and business continuity) (Own indicator: Risk management and business continuity)



We also adhere to key standards and regulations:

1. Mitigation of Alternating Current and Lightning (NACE RP-0177)
2. Control of External Corrosion on Underground or Submerged Metallic Piping Systems (NACE SP-0169)
3. Gas Transmission and Distribution Piping Systems (ASME B31.8)
4. Managing System Integrity of Gas Pipelines (ASME B31.8S)
5. Pipeline Personnel Qualification (ASME B31Q)
6. Fitness for Service (API 579)
7. Manual for Determining the Remaining Strength of Corroded
8. Pipelines (ASME B31G)
9. Public Awareness Programs for Pipeline Operators (API 1162)
10. Common Ground Alliance Best Practices Guide (CGA Best Practices Guide)
11. Pipeline External Corrosion Assessment Methodology (NACE SP0502)
12. Risk Based Inspection (API 580/581)
13. In Line Inspection System Qualifications (API 1163)
14. In Line Inspection (NACE SP0102)
15. Internal Corrosion Direct Assessment Methodology for Pipelines Carrying Normally Dry Natural Gas (DG-ICDA) (NACE SP0206) **(SASB IF-GU-540a.4)**

MAIN FEATURES OF OUR NETWORK

- **Design and construction of distribution networks:** carried out to the highest Peruvian and international standards, to ensure the integrity of the infrastructure throughout its life cycle.
- **Material:** we use steel pipes for high and medium pressure networks, with protective coatings that are their main barriers to external corrosion, and the use of a cathodic protection system that keeps this threat under control. We also use polyethylene pipes for low pressure networks, recognized for their durability and strength. We prefer this material because of its adaptability and lower risk of corrosion and leakage compared to other materials.
- **Protection and signage:** We apply specialized fillers to protect and stabilize the pipeline, and maintain clear signage to facilitate identification and preventive maintenance of the network.
- **SCADA system:** We have a supervisory control and data acquisition system (SCADA), which allows us to monitor the network 24 hours a day, ensuring constant supervision and a rapid response to any anomaly.
- **Automated block valves:** these valves play a crucial role in controlling gas flow and preventing incidents, enabling efficient and safe management of the network.

our piping system is designed with multiple layers of safety and is built to comply strictly with Peruvian and international regulations supervised by Osinergmin.



- **Specialized technical teams:** our team of specialized technicians guarantees that all installations and maintenance are carried out to the highest safety standards.
- **Annual maintenance program:** performance of this program involves several tasks, including maintenance of the entire distribution system infrastructure, with the aim of guaranteeing optimal operation of equipment, business continuity and infrastructure security.
- **Emergency hotline 1808:** permanently available. This line is a vital resource for responding immediately to any incident affecting our network. We are thus assured of a fast and effective response to such situations.
- **Excess flow valves:** installed in residential and commercial connections, in order to stop or reduce the spread of gas in case of leaks, ensuring safety in homes and businesses.
- **Damage prevention program:** this program is for external companies or institutions excavating on public roads to install other utilities such as telephones, water, electricity and drainage. This program aims to reduce the possibility of damage caused by third parties and promote collaboration with these excavation companies to prevent any damage to the pipelines.
- **Personnel qualification program:** This program's aim is to provide training and qualification to employees and contractors working on the distribution system.
- **Education Program:** consists of teaching about the culture of natural gas, its safe use and the benefits it provides. Aimed at organizations of interest such as firefighters, municipalities and the general public.



EMERGENCY PREVENTION AND RESPONSE

DAMAGE PREVENTION PLAN

This plan is an integral part of our security and prevention strategy, and is complemented by constant collaboration with the Peruvian fire service.

TRAINING AND RESPONSE DRILLS

We conduct regular training and drills to ensure that our team is always prepared for any eventuality.



Our maintenance team systematically detects and controls natural gas leaks. We follow rigorous procedures to detect and correct fugitive emissions, complying with the highest safety and regulatory standards.

The integrity of our network is the result of advanced infrastructure, detailed monitoring processes and a culture of prevention and safety, which ensure a reliable and safe supply of natural gas for all our users. Therefore, it should be noted that our distribution system does not include unprotected or cast-iron sections. (GRI 413-2) (GRI 3-3) (GRI 416) (GRI 416-1) (GRI 416-2) (SASB IF-GU-540a.2)

For more information on the inspection of our distribution network, please refer to our annex 13.2.10

During 2024 no fines, penalties or warnings have been issued relating to customer health and safety, or non-compliance with regulations or voluntary codes concerning information on the services, product labeling of misleading advertising. (GRI 416-2) (GRI 417-1)

6.1.2. Customer safety

At Cálidda, we are committed to the safety of our customers. This is reflected in our management, our education programs and our collaboration with regulatory bodies. In this way we work continuously to ensure that safety standards are met and are an integral part of our operation.

HOW DO WE MANAGE THIS?

Product and service evaluation: our CrediCálidda finance product focuses on suggesting the acquisition of products that meet energy efficiency and quality standards.



6.2. Mitigation plans

We recognize the fundamental importance of identifying emerging risks related to our operations and, above all, of giving detailed descriptions of their potential impact. Aware of the need to anticipate challenges, we maintain a proactive approach by proposing specific mitigating actions.

Our management

At Cálidda, we understand that effective risk management is fundamental to ensure long-term sustainability and regulatory compliance. Mitigating these risks is a strategic priority, especially in an increasingly dynamic and regulated environment.

One of the risks identified in the learning and knowledge management sub-process is the lack of adequate training and coaching. To mitigate this risk we have established the following controls:

Mitigation controls

Comprehensive annual training plan

Our strategic document that defines regulatory training and organization of training throughout the year.

Training Matrix

A document that includes quantitative information and training management indicators that allow the talent team to monitor and control.

Training dashboard

Promoting continuous improvement this year we went live with our training dashboard, an interactive panel that consolidates and presents to the leaders of the organization information on the progress and courses pending of our teams, enabling us to decentralize the information and generate joint responsibility between leaders and their teams in completing regulatory courses.

Compliance-related incentives

We establish objectives linked to risk management, with compliance horizons adjusted to the complexity of each objective. To ensure effective monitoring, we carry out quarterly evaluations performed by our process managers, who play a key role in the supervision and achievement of these goals.

These controls are consolidated in our operational risk matrix, thus ensuring the effectiveness of risk management in our employees' learning and development.

UPCOMING PROJECTS AND ACTION

We propose that future actions will include complete adoption of safety management and increased maturity, this being one of the challenges assumed this year and the next, for which we have a roadmap consisting of 4 milestones of progress:

- Process safety incident management
- Process risk analysis - PRAs
- High consequence scenario management
- Operational discipline - OD

It is our priority for next year to mitigate potential risks relating to serious disruption to our operations. **(GRI 3-3) (Risk management and business continuity) (Own indicator: Risk management and business continuity)**

6.3. Continuity plans

Guaranteeing our continued operability in the face of various risk factors is a commitment we assume before the community and the country. We therefore focus on designing strategies that allow us to respond effectively to unforeseen situations such as extreme weather events or health crises. Continual implementation ensures that our users are protected and our operations remain stable.

Having developed our business continuity plan and business continuity management manual, we have a set of instructions focused on identifying risks in different business initiatives. **(DJSI 1.8.3)**

- Providing security in the process of achieving our strategic objectives.
- Guaranteeing continuity in the provision of natural gas service and other products to our customers.
- Maintaining the continuity and viability of our business in the Peruvian market.
- Maintaining an attitude of constant alertness to the identification of emerging risks affecting our business activities.

UPCOMING PROJECTS AND ACTION

In 2024 we have made significant progress in risk management an business continuity, such as:

- Identification of emerging risks.
- Planning of business continuity exercises.
- Strengthening of working groups focused on risk management and business continuity.
- Follow-up of agreements and opportunities for improvement.
- Significant progress in the management gap closure plan, among others.

In order to continue strengthening our continuity strategy, in 2025 we propose to increase the organization's degree of resilience, identifying single points of failure and complying with the business continuity testing plan. We also plan to provide training to all our employees in the supervision of residential connections. **(GRI 3-3) (Risk management and business continuity) (Own indicator: Risk management and business continuity)**



07 An unbreakable chain

Inputs, services and suppliers aligned with our vision for adding value

We cultivate a relationship with our suppliers, contractors and strategic allies based on trust, but also on sharing values and good practices that have a positive impact, in a virtuous circle.

Our supplier and supply management is in line with our sustainable vision and strategy as a company. We make sure that every link in the chains we establish with different companies is perfectly aligned with the standards and procedures we apply in our operations.

To this end, we actively promote best practices among all our suppliers of products and services, in all areas of the company.

7.1. Supplier selection and evaluation

Sustainable supply chain management is fundamental to us, as it ensures that suppliers' practices are aligned with the company's social, environmental and human rights standards. This reduces risk and strengthens our aspiration to position ourselves as a company that contributes to the sustainability of its value chain. It is important to mention that Cálidda operates in the natural gas distribution concession located in Lima and Callao, therefore, significant operations take place in these two provinces. Local suppliers or contractors means all those companies established in Peru.

Management and planning

Supply management is present transversally throughout the organization and is coordinated closely with all company departments, which develop medium and long-term strategies with an impact on business and result in more efficient processes.

During 2024, Cálidda established a procurement HUB, from which procurement is managed for all subsidiaries of Grupo Energía Bogotá in Peru, in order to take advantage of synergies and economies of scale in the Group.

At the supervisory level, we have a contracting committee consisting of 7 directors who follow up on all action related to the company's procurement practices.

Among the committee's functions are approval of the annual and multiannual contracting plan, and monitoring of contracting processes valued at USD 100,000 or more. For those equal to or greater than USD 8 million, the approval body is our board of directors.
(DJSI 1.7.2) (DJSI 1.7.3)

To regulate these processes, our strategic sourcing model uses the following guidelines.

- Sustainability policy
- Procurement policy
- Contracting and performance control manual
- Internal control and fraud and corruption prevention policy
- Code of ethics and conduct for suppliers and contractors (DJSI 1.7.1)

For more details on the above documents, please go aquí.

We have an occupational health and safety manual and environmental management manual for contractors. These documents specify the requirements to be met by our suppliers and contractors. In addition, we incorporated a human rights clause in our terms and conditions of employment. (DJSI 1.7.2)

Our procurement process is constantly audited by the internal audit team as well as by external auditors. This practice ensures the integrity and conformity of our supply chain processes.

Furthermore, the number of local and foreign suppliers is registered on the SAP platform. We validate supplier information by requesting data verified by SUNAT, credit agencies, the supplier registration form and bank certification. It is important to note that this information is not validated by third parties.

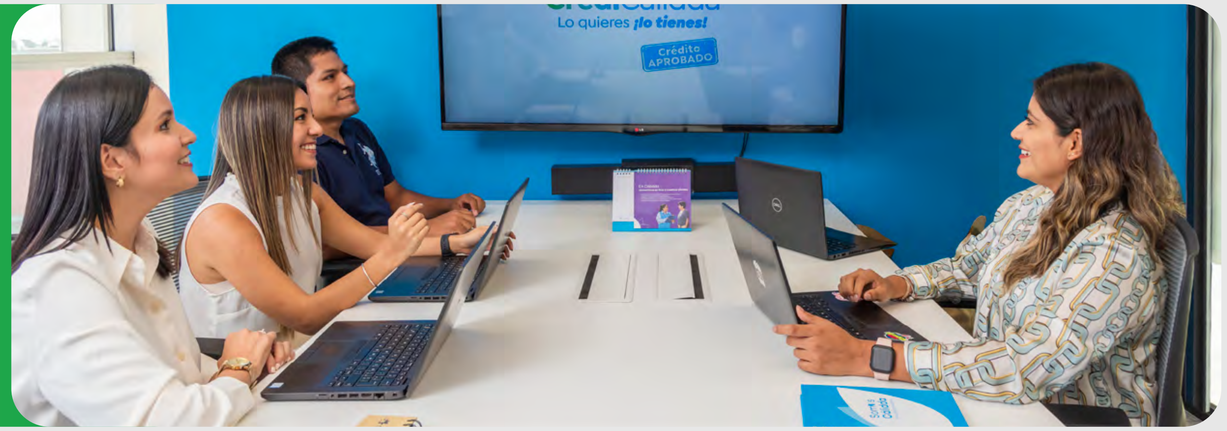


ACHIEVEMENTS 2024

During 2024, we have taken significant action in our sustainable supply chain.

- **We have developed a recruitment strategy in collaboration with various departments of the company, addressing both commercial and regulatory needs and achieving the incorporation of new contractors in different categories.**
- **We created a procurement HUB maintaining continuity of contracting with positive results in terms of savings and reduction in contracting times.**
- **We organized the 8th Meeting of Suppliers. This event enabled us to reinforce our "Lives First" concept with our suppliers as a component of the prevention system, as well as our ethical management elements: the code of ethics and conduct for suppliers and contractors, the gifts and hospitality policy, ethics channel and guidelines on relations with public officials. We also transmitted our values and ethical principles, addressing the importance of sustainability, the impact of our activities on the environment and a call to action to preserve the place where we live.** (GRI 3-3) (GRI 308) (GRI 3-3) (GRI 414)
- **We have achieved savings of around USD 17.90 million in procurement, an achievement that reflects our ability to optimize resources and maximize efficiency in every process. This milestone not only underscores our operational excellence, but also our commitment to sustainable value generation.**
- **In coordination with entrepreneurs for integrity, 4 strategic contractors have achieved certification as SME integrity ambassadors, strengthening the principles of integrity and compliance throughout the supply chain.**
- **We have trained strategic suppliers in diversity and inclusion, through 2 workshops with Aequales. They had the opportunity to carry out a self-diagnosis and work plan.** (DJSI 1.7.2) (DJSI 1.7.3).
- **We made progress with the integration of the sustainability K factor in more than 30 contracts, marking a notable increase compared to the previous year.**
- **More than 70% of the procurements projected in the annual procurement plan were successfully executed.**
- **We obtained satisfactory ratings in our external customer performance survey.**
- **It was possible to reduce the evaluation time of competitive tenders by 40%, accelerating implementation of more favorable conditions such as cost reduction.** (GRI 3-3) (Sustainable supply chain) (Own indicator: Sustainable supply chain)

We have achieved savings of around USD 17.90 million in procurement, an achievement that reflects our ability to optimize resources and maximize efficiency in every process.





KEY SUPPLIER INDICATORS

498
Total suppliers



5
significant tier 1 suppliers

12
International suppliers



486
National suppliers (local)

98%
of our suppliers are local

For more information on our supplier indicators, please refer to our annex 13.2.11

KEY PROCUREMENT BUDGET INDICATORS

90.94%
of procurement expenditure is with local suppliers (120'485,116.30 USD)

29%
of total spending on significant tier 1 suppliers (USD 37,913,676.50)



For more information on our supplier indicators, please refer to our annex 13.2.12

KEY SUPPLIER TRAINING INDICATORS

100%

of our significant suppliers have taken part in training programs

For more information on our supplier indicators, please refer to our annex 13.2.13

KEY SUPPLIER AUDIT INDICATOR

0.13%

of our suppliers have been audited as part of their evaluation

For more information on our supplier indicators, please refer to our annex 13.2.14

Sustainable supply chain management is fundamental to us, as it ensures that suppliers' practices are aligned with the company's social, environmental and human rights standards.



7.1.1. Supply model

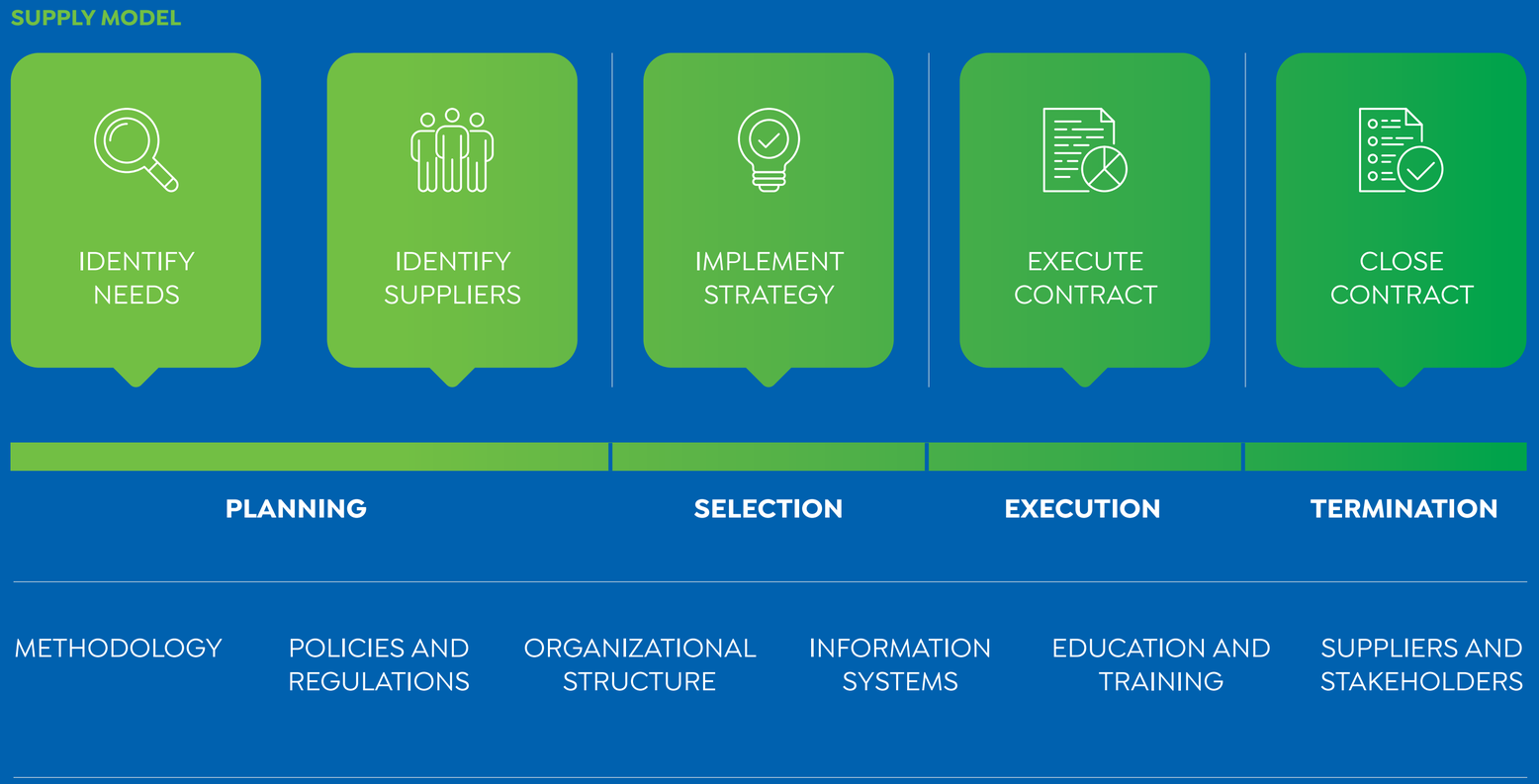
Our strategic procurement management model includes environmental, social and governance criteria for the selection of our suppliers and contractors.

The supplier registration process includes validation of the company's existence and restrictive verification of the company name, shareholders and legal representatives, among others.

The application of a sustainability K factor continued, whereby suppliers with this factor are rewarded by using it as a selection criterion in goods and services categories relating to sustainability and climate change.

In addition, we measure the performance of suppliers and contractors with a contract equal to or greater than USD 100,000 in administrative, technical, environmental, social and community relations aspects, through the performance evaluation instructions.

Action axes and large processes



100%

of our suppliers at the close of 2024 had passed confirmations of their occupational health and safety, environmental, and information technology and risk capacities. Furthermore, once a purchase order or contract was issued, suppliers went through a process of technical, OHS and environmental homologation to ensure compliance with requirements before starting their services.

EVALUATION CRITERIA

- **Requirements:** The planning phase establishes social (including OHS requirements) and environmental requirements specific to each service.
- **Selection:** technical, social and environmental requirements are attached to the documentation, and bidders must demonstrate compliance. For contracts over USD 100,000, we send suppliers our sustainability and compliance policy, which must be signed and returned to the supplier as a sign of adhesion.

SUPERVISION AND COMPLIANCE

- **Homologation process.** Once the service is awarded, we implement a detailed approval process to ensure that our suppliers meet the necessary standards before starting work.
- **On-site intervention and supervision.** We guarantee compliance with contractual conditions through constant supervision and we evaluate the performance of our suppliers against the performance evaluation instructions.
- **Environmental management tools (EMT).** Suppliers with identified significant negative environmental impacts (potential or actual) are those falling within the scope of our approved IGAs for the construction, operation, maintenance and abandonment stages of the distribution system. These suppliers, in addition to being required to comply with the commitments established in the IGAs, also have to meet the following additional requirements, as applicable.

(GRI 3-3) (GRI 308) (GRI 3-3) (GRI 414) (GRI 3-3) (GRI 204) (DJSI 1.7.3)

OUR PERFORMANCE

During 2024, we took the following action to evaluate our suppliers.

- We have added 148 new suppliers to our network. Each was subjected to rigorous verification of critical areas such as occupational health and safety, the environment, risk, and information technology, as appropriate.
- The guide for new suppliers has been implemented and the instructions for supplier registration have been updated in order to have a larger number of pre-selected suppliers and speed up contracting.
- 4 strategic suppliers have been certified as SME integrity ambassadors.
- More than 50 suppliers signed the integrity pact during the 8th meeting with suppliers.
- We set out to conduct environmental assessments for at least 80% of our new suppliers, exceeding expectations and achieving 100% coverage.
- Use of the PAR services sustainability platform, which includes a self-diagnosis questionnaire in four dimensions, was encouraged: governance and strategy, economic, environmental and social. This allowed 81 suppliers to evaluate their compliance and establish action plans. (DJSI 1.7.4)



Associated risks
The significant environmental impacts identified correspond to leaks and potential explosion or fire as part of the operation of the distribution system. It is worth mentioning that this risk is directly addressed by our management.

- A supplier newsletter has been sent to more than 800 business partners, highlighting good practices, socio-environmental actions, and providing tips for inclusive communication.
- With respect to integral contractors, their work is mainly associated with construction, so some of the impacts generated by their activities are significant. However, the vast majority of these are associated with potential events only in cases of contingencies such as spills and fires. In addition to agreeing improvements with them, our relationship has not been terminated or interrupted. (DJSI 1.7.2)
- We did not identify potential risks in terms of significant social, environmental or human rights issues in our supply chain. (GRI 308-2) (GRI 414-2) (GRI 406-1) (GRI 407-1) (GRI 408-1) (GRI 409-1)



UPCOMING PROJECTS AND ACTION

- **Sustainability K factor:** we apply selection criteria that reward good practices in sustainability, implemented in several procurement efforts. (DJSI 1.7.3)
- **Plans for 2025:** will continue to strengthen the sustainable supply chain through the application of sustainable criteria in selecting suppliers and training on sustainability issues focused on carbon footprint measurement. We also plan to incorporate a greater number of suppliers into the entrepreneurs for integrity certification system.

KEY CONTRACTOR EVALUATION INDICATORS

0.006%

of suppliers have ESG risks

100%

of new suppliers evaluated and selected in accordance with environmental and social criteria

ZERO

contractors identified in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk.

contractors identified as having a significant risk of child labor and young workers exposed to hazardous work.

contractors with whom there is a significant risk of forced or obligatory labor.

For more information son our supplier indicators, please refer to our annex 13.2.15

08 Viable development and transparent growth

Our economic performance as a reflection of our sustainable outlook

We conduct our business with growth and sustainable financial management at its core. We adopt international standards and indicators, duly audited and reported.

This strengthens and consolidates our reputation locally and internationally, generating direct benefits for the business through the creation and distribution of economic value.

We always act with integrity, applying control mechanisms, responsibly managing our risks and communicating in a timely and transparent manner to all stakeholders, as well as potential investors and society as a whole.

8.1. Financial results

Sustainable economic performance is crucial to us, as it ensures our viability and continuity, while contributing to the sustainable development and well-being of the communities in which we operate. Financial integrity and transparency are fundamental to maintaining the confidence of investors and other stakeholders.

Our policies and commitments in relation to economic performance are structured along 4 axes.

4 AXES OF OUR ECONOMIC PERFORMANCE

INTEGRITY

The principle of honesty and transparency is applied to all financial processes.

CONTROL

Rigorous analyses and evaluations are carried out to ensure efficient financial management.

RISK MANAGEMENT

A comprehensive risk management approach is used to ensure efficient risk management.

COMMUNICATION

Communication with the financial market is strengthened to foster investor confidence.

Financial integrity and transparency are fundamental to maintaining the confidence of investors and other stakeholders.



PERFORMANCE 2024

- **Creation and distribution of economic value.** The company's operating income for 2024 totaled USD 897.2 million, an increase of 2.7% compared with the previous year's results. EBITDA and net income totaled USD 248.5 million and USD 106.6 million, an increase of 7.0% and 5.0%, respectively. This solid and sustained growth is a reflection of the company's maturity and the competitive prices of natural gas compared to substitutes, which guarantee stable cash flows over time.
- **Superior performance**. In 2024 we made 183,651 new connections and we closed the year with 1,966,247 accumulated customers. It should be noted that of the total connections, 178,633 were households and within this group, approximately 74% belong to the lower socio-economic strata. In addition, we built 975 km of low-pressure polyethylene networks and 12 km of high-pressure steel networks. With these additions, Cálidda's distribution system now has 18,156 km of underground pipe networks.

To achieve this, we obtained a disbursement totaling USD 90 million. This is the fourth sustainability loan, with which we are committed to a reduction of our carbon footprint intensity ratio (kg of CO2 per customer) by 2029, as well as to continuing with the process of widespread use of natural gas in Lima and Callao.

Finally, we seek to promote the generalized use of natural gas in the south central zone of Peru through a proposal to the State that would lead to an investment of more than USD 400 million in 7 regions of the country, the construction of 2 city gates and more than 2,500km of piping networks. This proposal would generate a positive impact on the employment of more than 9,000 people, more than USD 420 million in savings for the population and a reduction of 175,000t of CO_2.
(GRI 3-3) (GRI 201)

Sustainable economic performance is crucial to us, as it ensures our viability and continuity, while contributing to the sustainable development and well-being of the communities in which we operate.

KEY INDICATORS OF OUR FINANCIAL RESULTS

USD 897.2 million

of value generated (operating income)

USD 836.2 million

of distributed value

USD 61.0 million

of retained value

For more information on our financial results, please refer to our annex 13.2.16

ACHIEVEMENTS 2024

- We have been working hand in hand with the Camisea consortium to educate and facilitate the conversion of vehicles to VNG. Thus, in the first quarter, the fleet of heavy VNG vehicles increased by more than 1,200 vehicles compared with Q1 2023 (+21%), generating savings and reducing CO2 emissions.
- During the second quarter we obtained the Yanapay award for the third consecutive year in the eco-efficiency category, having collected more than 47 tons of usable waste during 2023. Recycling this waste earned more than S/20,000, which helped to pay for fundamental therapies for 38 child patients, as well as preventing the felling of 271 trees.
- In the third quarter, we obtained a USD 90 million disbursement from the Bank of Nova Scotia, under a sustainability agreement, to continue with the natural gas mass roll-out process.
- A new proposal was presented to the State to generalize natural gas use in the south central region of the country through an investment of more than USD 400 million and construction of more than 2,500 km of piping networks.
- The sustainability rating awarded by consultants S&P Global ESG improved from 59 to 73 points. Likewise, there was an improvement in the economic & governance dimensions from 48 to 60 points, social aspects from 72 to 84 points and the environment from 57 to 73 points.
- We achieved ratification of our BBB/Baa2 international investment grade risk rating.
- We achieved ratification of the AAA local risk rating, the highest in the country.



8.2. Fiscal approach

This helps us guarantee compliance with tax obligations and ensures transparency and integrity in our financial operations. The approach supports the company's stability and reputation in the energy sector via various mechanisms and actions.

Policies and commitments: We operate under a legal stability agreement, which ensures compliance with the tax regime and prevents modification of the conditions set forth in the approved text of the income tax act approved by supreme decree N° 054-99-EF, which took effect in December 2000, the date of subscription of the agreement. (GRI 3-3) (GRI 207)

- **Compliance management:** Focuses on integrity and control, ensuring that all operations and financial decisions comply with current regulations.
- **Hiring of tax specialists:** To ensure compliance and proper tax management.
- **External audits:** These are independent tax reviews by a reputable auditing firm.
- **Monitoring of the ethics line:** To manage unethical conduct and comply with fiscal procedures.
- **Transparency:** We maintain a totally transparent approach to the authorities in any requirement or review issue.

ACHIEVEMENTS 2024

- Full compliance with tax regulations under the tax stability scheme.
- No tax penalties. (GRI 207-1) (GRI 207-4) (Own indicator: ethics and corporate governance)



Statement



Over the last 25 years of work, I have had the satisfaction of contributing to the positive impact we have had on the lives of almost 8 million people thanks to the natural gas service. My aim has always been to offer solutions to those around me, and that is exactly what we do at Cálidda: we promote well-being and improve the quality of life of our users.

Commitment and trust are powerful ideas, inseparable from Cálidda's history. We can speak of a true journey of transformation and passion, of which I am deeply proud to have been a part. Everything we have built so far reflects that shared purpose that has guided every step of the way.

Edwin Vegas
Operations Director

8.3. Sustainable financing

Sustainable financing has played a crucial role in our operations, aligning with our commitment to sustainability and climate change mitigation. This approach reinforces our market positioning and allows us to access competitive financing conditions, reflecting investors' confidence in our sustainable practices.

During the year, we sought to finance investments in the mass roll-out of natural gas by obtaining a loan with sustainability clauses that will encourage us to meet short and medium term ESG goals. We have also complied with all the commitments agreed upon for the sustainable loans of past years. The measures adopted and our strong and ongoing commitment to sustainable and responsible practices are evidenced in our annual ESG rating assessment. **(GRI 3-3) (GRI 201) (GRI 201-2)**

LOANS OUTSTANDING

- **Loan from Bank of Nova Scotia:** This USD 200 million loan disbursed in December 2021 has as its KPI the annual ESG rating.
- **Loan from Corporación Andina de Fomento (CAF):** In July 2023, we used USD 60 million of a total credit line of USD 150 million. Contractual commitments included maintaining a minimum ESG rating and reducing the CO_2 emissions intensity of our distribution system networks by 18% by 2028 compared to the 2019 baseline.
- **Loan from Bank of Nova Scotia:** In August 2024, we received a USD 90 million loan, is linked to two key indicators: maintaining a minimum annual rating in ESG criteria and reducing CO_2 emissions intensity per cumulative customer by 30% by 2029, compared with the 2022 baseline.



ACHIEVEMENTS 2024

Key indicators for measuring our sustainable financing performance include those listed below.

- **Annual ESG rating.** We maintained and improved our ESG rating, reaching 73 points in the October 2024 S&P ESG Score, a 14-point improvement over the December 2023 rating of 59. This result exceeded the required scores of 53, 58 and 62 points for sustainable financing from Bank of Nova Scotia (2021), the CAF credit line (2023) and financing from Bank of Nova Scotia (2024), respectively.
- **CO_2 emissions intensity.** By the close of 2024, we had achieved a 39% reduction in CO_2 emissions intensity from the distribution system networks and a 27% reduction in emissions intensity over cumulative customers, positioning us on the right trajectory to meet our long-term goals.
- **Fulfillment of contractual commitments.** We fulfilled the commitments established in the financing contracts, reflecting our continued commitment to sustainability and corporate responsibility. **(GRI 3-3) (GRI Sustainable Economic Development)**

09 A question of principles and values

Ethics and good corporate governance as the foundation of the company

As a company that has based its prestige and growth on trust, ethical management based on solid values is fundamental for us. That is why we have a governance system in which our program and code of ethics are fundamental tools.

A solid organizational structure, coupled with strong due diligence processes and internal control mechanisms, ensure ethical performance to the highest standards at all levels of the Company. A responsibility that we honor seriously, always.

Culture, ethics and sustainable values

The sustainability of the Company and generation of trust among our stakeholders are crucial. To achieve this, we rely on a culture of legality, ethics and transparency, aligned with our value: “We do the right thing”. Our standards of ethical behavior are essential for the creation of value and the consolidation of trusting relationships in our environment.

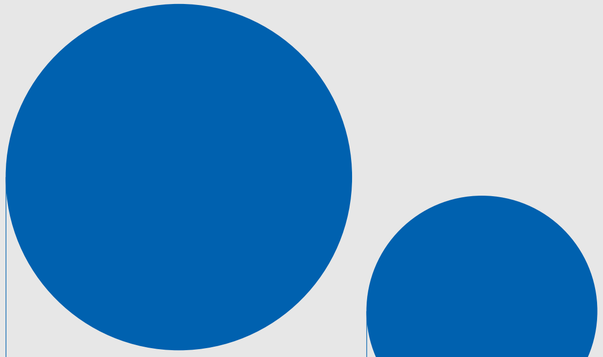
Our management is based on our ethics and transparency program and is guided by our code of ethics and conduct, which establishes the standards of behavior expected of all our employees. We are firmly committed to the application of our corporate values and ethical principles, which provide a framework for ethical behavior and integrity, essential in managing relationships with various stakeholders. (DJSI 1.5.3)



9.1. Governance structure

9.1.1. Our shareholders

The main investors in our company are Grupo Energía Bogotá and Promigas, which have a 60% and 40% shareholding, respectively. Both are prominent Colombian business conglomerates with a strong presence in the Latin American energy sector.



60%

Grupo Energía Bogotá

40%

PROMIGAS

9.1.2. Our board of directors

In accordance with our bylaws, the board of directors is the body responsible for the administration of the company, and therefore has broad powers of management and representation, subject only to the aforementioned bylaws and Peruvian regulations.

SELECTION PROCEDURE AND COMPOSITION

Our board of directors is elected by the AGM, which considers criteria such as experience in finance, law or related sciences, as well as activities relating to public utilities and the company's operations. In addition, a candidate's profile is evaluated, including track record, recognition, prestige, availability, leadership, good name and recognition for suitability and integrity; promoting diversity, equity, and inclusion, regardless of origin, nationality, religion, race, gender, or age; promoting diversity, equity, and inclusion, regardless of origin, nationality, religion, race, gender, or age.

In our bylaws we establish the procedure for electing the board of directors, which has 7 principal members and 7 alternate members. Directors are appointed for annual periods and may be re-elected indefinitely.

During 2024 our board of directors was made up as follows. (GRI 2-9)

16

DIRECTORS ON THE BOARD 2024[2,3]

(GRI 2-9)

8 standing directors

- 8 independent non-executive
- 0 executives
- 95% average attendance at board meetings

8 alternate directors

- 8 independent non-executive
- 0 executives

[2] According to the criteria established by S&P Global (CSA)

[3] During 2024, we had 16 directors due to the departure of two directors who were replaced by two new directors. In terms of incumbents, we ended the year with seven directors.

OUR DIRECTORS

JUAN RICARDO ORTEGA LÓPEZ
chairman of the board – director (GRI 2-11)

Graduated as an economist from Universidad de los Andes, and holds a master's degree in economics and development from Yale University and a master's degree in mathematical and financial economics from the same university. He has been director of Economic Studies of the National Planning Department, economic adviser to the Presidency of the Republic, vice minister of Finance and Trade, director of the National Tax and Customs Directorate (DIAN) and general coordinator of the Alliance for Prosperity of the Northern Triangle Countries of Central America at the Inter-American Development Bank. He currently holds the position of Chairman of the GEB.

ANDRÉS BARACALDO SARMIENTO
Director

Graduated as an economist from Universidad de los Andes and holds an MBA and specialization in Finance from the London Business School.

He began his career as an analyst at Corporación Financiera del Valle (1997) and later at Investment Banking Services S.A. (1998-1999). He later became an associate in Equipo Latinoamericano (1999-2000). In London, he worked at European Utilties M&A as an associate (2002-2003) and at the Royal Bank of Scotland as associate director of the Energy and Power Corporate Finance Sector (2005-2009). Subsequently, at Corporación Financiera Colombiana he served as Executive Director of Investment Banking (2009-2011) and as Director of Investments (2011-2016). In 2016, he joined Interconexión Eléctrica S.A., ISA, as Vice President of Growth and Business Development. He is a former Vice President of Investments of Corficolombiana. He currently serves as GEB's Vice President of Growth.

JUAN FEDERICO JIMÉNEZ MAYOR
Director

A Peruvian lawyer and politician. Minister of Justice, President of the Council of Ministers of Peru (2011-2013) and Ambassador of Peru to the Organization of American States (2013-2016).

He was head of the Support Mission against Corruption and Impunity in Honduras (MACCIH) between 2017 and 2018 and Ambassador of Peru to Costa Rica (2023).

ALFONSO BUSTAMANTE CANNY
Director

Business administrator from Boston University in Massachusetts, entrepreneur responsible for the company Corporación Financiera de Inversiones S.A.

He has been Chairman of the Energy Committee and Vice President of the National Society of Mining, Petroleum, and Energy, Vice President of the Board of Directors of Transportadora de Gas del Perú S.A., Director of Edegel S.A.A., Eléctrica Cabo Blanco S.A., among other companies in the energy sector. He currently serves as president of the National Confederation of Private Business Institutions (CONFIEP) for the 2023-2025 term.

JORGE ANDRÉS TABARES ÁNGEL
Director

A civil engineer who graduated from the Escuela de Ingeniería de Antioquia, he holds a master's degree in management from Stanford University.

He began his career as an adviser to individuals and companies, and then became head of the money desk, proprietary investments (1992-1997). He went on to serve as Project Director, Financial Director, Investment Banking Project Director, Treasury Manager and Project Manager at Corfisura Corporation, including his time at the subsidiary Suvalor (1994-2001). Subsequently, in the United States he was Project Manager Business Development, Global Planning and Performance Manager, Drilling and Completions and Finance Delivery Manager at BP (2002-2011). Upon returning to Colombia, he joined BTG Pactual as Partner and Vice President of Investment Banking (2011-2015). He was also Executive Vice President of Corporate Bonds of EPM ESP, as well as Executive Vice President of Risk Management and Investments of EPM ESP (2015 and 2020). Since November 2020, he has held the position of Vice President Finance of GEB.

MARÍA LORENA GUTIÉRREZ BOTERO
Director

Holds a PhD in finance from Tulane University in the United States. She is an industrial engineer by profession who graduated from Universidad de los Andes and holds an MBA from the same university. She held ministerial positions in the Government of the Republic of Colombia from 2014 to 2018. She has also performed out a large number of consultancy services for the Colombian Government as well as for different international organizations. She currently serves as president of Grupo Aval.

JUAN MANUEL ROJAS PAYÁN
Director

An economist who holds a master's degree in economics from Universidad de los Andes. He also holds a master's degree in public policy from Harvard University. He has served as a consultant and senior consultant at the World Bank. He has also been Director of Energy at SIDECO AMERICANA/SOCMA, Senior Manager for Business Development at PAN AMERICAN ENERGY and General Manager at BRIDAS CORPORATION, Argentina. In Colombia, he served as Corporate Vice President of Strategy, New Business and Regulations of ECOPETROL and is currently President of Promigas.

LUIS ERNESTO MEJÍA CASTRO
Director

An attorney, he graduated from Universidad de San Buenaventura de Cali - Colombia and holds an MBA from Universidad ICESI. He was Vice Minister of Hydrocarbons and Mines during 2001 and was appointed Minister during the 2002-2006 period.

He has served as a member of the boards of directors of ECOPETROL, Ecogas, Mac S.A., Coéxito S.A., Smurfit Kappa Cartón de Colombia, Carvajal, Mayagüez, Isa, Isagen and Fundación WWB Colombia, among others.

He is currently a principal member of the board of directors of TECNOQUIMICAS S.A., PROMIGAS S.A. E.S.P., GAS NATURAL DE LIMA Y CALLAO, JARAMILLO MORA CONSTRUCTORES SA and LA FUNDACIÓN VALLE DEL LILI. He also participates in the University Council of Universidad ICESI and the Council of Fundación Valle del Lili, as well as serving on the board of directors of Casa de la Madre y el niño.

Previously he was Commercial Manager, Administrative Vice President and President of Mac S.A. and is currently an independent consultant.

WALTER SCIUTTO
Alternate director

Electrical engineer from the National Technological University of Buenos Aires. He has completed an Executive Management program at the University of Piura in Peru. He has served as head of the Works Department at Edesur, Distribution Manager, Technical Manager, and General Manager at Edelnor.

He is currently General Manager of Electro Dunas and Contugas, companies affiliated with GEB.

JORGE ANDRÉS HENAO ZAMBRANO
Alternate director

A petroleum engineer, he specializes in finance and advanced project management. He has served in various management roles during his career in onshore and offshore operations, natural gas and oil project management, business development and entrepreneurship in the energy sector.

He has held various positions both in Colombia and internationally, including President of the Olympic Group in Peru, where he led the production, exploration and mass roll-out of natural gas and oil.

Previously, he was general manager of Saint-Aubin International, director of operations at Perenco, and has held key positions in Colombia, Peru, Venezuela, Guatemala and Egypt.

He is currently General Manager of TGI.

ALVARO VILLASANTE LOSADA
Alternate director

Holds a degree in business administration and management, a master's degree in strategic human resources management from the University of Salamanca and an international master in international trade from (ESIC) Business and Marketing School.

He began his career as international business developer at Ade Internacional Excal, Spain (2010-2011), and later became Director of International Development at Invest in Latam in Panama (2011-2013). At ECOS Group he served as Business Developer (2013-2015) and Business Development Director (2015-2016), later moving to Energyear as External Advisor. In Mexico, he joined Acciona Energía as Business Development Manager for Central America and the Caribbean (2017).

He currently serves as Vice President of Business Management and Innovation of GEB.

EDA RIVAS FRANCHINI
Alternate director

Graduated as an attorney from the Pontificia Universidad Católica del Peru (PUCP), she holds a specialization in public service infrastructure regulation from the Universidad de Las Palmas de la Gran Canaria, a postgraduate degree in public service management from the Universidad de Castilla La Mancha and a diploma in negotiation strategies and effective communication in conflict management from the Centro de Análisis y Resolución de Conflictos of the PUCP.

She has served as Ambassador Extraordinary and Plenipotentiary of Peru to Italy and Permanent Representative to FAO, WFP, IFAD and IDLO. She has also served as Minister of Foreign Affairs, Minister of Justice and Human Rights in Peru, as well as Vice-Minister of Justice. She is an arbitrator for the Conciliation and Arbitration Center of the PUCP.

CARMEN DUILIA PRIETO GÓMEZ
Alternate director

An attorney who graduated from the Universidad Catolica de Colombia, she specialized in tax law at the Universidad de Rosario. She began her career in the National Tax and Customs Directorate in 1992, holding various positions in that agency until 2014.

Subsequently, she held the position of Human Talent Manager at Sociedad de Activos Especiales SAS until 2020, after which she served as Talent Management Manager of GEB.

Since October 2022, she has held the position of Director (E) of Talent Management at GEB.

GUSTAVO RAMÍREZ GALINDO
Alternate director

An electrical engineer, he graduated from Universidad de los Andes in Bogotá and holds a master's degree in economics from the Universidad de los Andes in Bogotá. He is currently Vice President of Investments at Corporación Financiera Colombiana. He served as Director of Infrastructure Projects and, from January 2000 to September 2008, was Executive Vice President of Investment Banking where he executed numerous financial transactions in Colombia and other countries. In the infrastructure sector, he has participated in the acquisition and financing of electric power, gas, telecommunications and transportation companies and projects.

WILSON CHINCHILLA HERRERA
Alternate director

An electrical engineer, he qualified from the Universidad Nacional de Colombia and holds specializations in gas engineering from Universidad Industrial de Santander and in industrial organization and economic regulation from Universidad EAFIT.

He began his professional career in 1989 in the company Antioqueña de Energía - EADE and since then has worked for EPM, occupying managerial positions related to strategy, markets and regulation in the energy sector.

AQUILES MERCADO GONZÁLEZ
Alternate director

Graduated in business administration from Universidad el Norte, Barranquilla, he specialized in financial management at Maastricht School of Management, The Netherlands, and holds an MBA from Universidad de los Andes, Bogotá. He is currently a member of the boards of directors of several companies in which Promigas has investments: Gases de Occidente, Surtigas, Gases del Caribe, Compañía Energética de Occidente and Transoriente. Independent member of the boards of directors of the Organizacion Olimpica and Financiera Dann Regional. He has served as Financial Planning Manager, Investment Manager and Vice President of Investments.

Average number of years of tenure of board members by 2024 **(DJSI 1.2.7)**

5.45[4]

[4] In 2023, the average tenure of our board members was 5.24 years

For more information about our Directory, please visit our annex 13.2.17

DUE DILIGENCE

It is important to note that the board of directors does not interact directly with stakeholders, this function falls to senior management, which provides periodic reports to the board of directors. (GRI 2-16)

After learning the results of due diligence processes conducted by senior management, the board of directors offers recommendations and requests concrete action to mitigate impacts. These are recorded as commitments in the minutes of the meetings and are followed up until they are fully complied with. In addition, the board periodically (4 times a year) reviews the company's risk matrix, which identifies all potential risks and the controls in place to mitigate them.

With regard to sustainability, senior management monitors processes, activities, objectives and initiatives through the governance, sustainability and compensation committee, which meets four times a year. During these meetings, objectives are monitored by means of a control board that shows the levels of progress and fulfillment of the commitments. (GRI 2-12)

With regard to the ethics and transparency program managed by the compliance department, the board of directors receives reports and progress reports on the activities and development of the program through the audit and risk committee, which meets four times a year.

SUSTAINABILITY GOVERNANCE

In collaboration with senior management, the board of directors establishes corporate strategy and the objectives to be met in order to carry it out. Seeking to deepen the focus on sustainability, the board of directors has a governance, sustainability and talent committee, which oversees compliance with the company's governance measures and the sustainability focus within the corporate strategy.

During 2024, Mr Juan Ricardo Ortega López, who is also the chairman of Grupo Energía Bogotá (GEB), continued to serve as chairman of our board of directors. It is important to note that the chairman of the board is non-executive and independent.[5] (DJSI 1.2.3)

[5] The information presented meets the criteria established by S&P Global (CSA).

- AGM
  - Board of directors
  - Senior management
  - Colaboradores
- Directors' committees
  - Finance and investment committee
  - Governance, sustainability and talent committee
  - Audit and risk committee



Directors' committees[6]

FINANCE AND INVESTMENT COMMITTEE

MEMBERS

Principals	Deputies
Jorge Andrés Tabares Ángel (P)	Juan Ricardo Ortega López
Andrés Baracaldo Sarmiento	Juan Manuel Rojas Payán
Aquiles Mercado González	Wilson Chinchilla Herrera
Gustavo Ramírez Galindo	VACANT

The purpose of this committee is to monitor our financial management, as well as long-term financial planning and the analysis of new business opportunities, in order to make recommendations to the board of directors and support it in the exercise of its decision-making function.

GOVERNANCE, SUSTAINABILITY AND TALENT COMMITTEE

MEMBERS

Principals	Deputies
Juan Manuel Rojas Payán (P)	VACANT
María Lorena Gutiérrez Botero	Alvaro Villasante Losada
Juan Ricardo Ortega López	Gustavo Ramírez Galindo
Carmen Duilia Prieto	Wilson Chinchilla Herrera

This committee has 3 main objectives.

a. To propose and supervise compliance with corporate governance measures and the sustainability approach adopted by Gas Natural de Lima y Callao S.A. –CALIDDA.
b. To analyze and discuss all issues related to employee compensation, such as fixed and variable compensation, incentives and benefits, and to make specific recommendations to the board of directors on such matters. Likewise, the committee may support the board of directors in its decision-making or advisory functions related to appointments and compensation of the members of the board of directors and senior management.
c. To monitor compliance with the corporate climate change policy, climate strategy and environmental management.

AUDIT AND RISK COMMITTEE

MEMBERS

Principals	Deputies
Gustavo Ramírez Galindo	Juan Ricardo Ortega López
VACANT	Jorge Andrés Tabares Angel
VACANT	Aquiles Mercado Gonzáles

Its purpose is to supervise and evaluate compliance with the annual internal audit plan, which includes the company's business risks and processes. It also supervises and evaluates the internal control system in order to recommend and issue a concept to the board of directors. It also performs the other functions corresponding to it according to the Act, bylaws and these regulations. In addition, the audit and risk committee will supervise compliance with the internal audit program, which must take into account business risks and the comprehensive evaluation of all our areas, prioritizing according to significant risks. It shall also ensure that the preparation, presentation and disclosure of financial information is in accordance with legal provisions.

[6] We would mention that our committees still have vacancies available due to the departure of Alfonso Bustamante and Walter Sciutto. The board of directors has not yet approved the new composition of its committees, which is expected to take place at the January 2025 meeting.

MEETINGS OF THE BOARD OF DIRECTORS

The board of directors meets once a month and the agenda of the meetings is prepared on the basis of the previously approved annual work plan. Each session has a section dedicated to the current situation report, in which the most relevant issues that have a positive or negative impact on the company are reported.

REVIEW OF RISK MATRIX

Additionally, Cálidda has a risk matrix that is under constant review and that contemplates a series of controls in case any of the identified risks materialize. The audit and risk committee periodically reviews this matrix and evaluates the relevance of recommending any changes to the board of directors. (GRI 2-12) (GRI 2-13)

No critical issues have been reported, other than the risks included in the company's risk matrix, which is presented quarterly in audit and risk meetings. Furthermore, the annual updating process of the strategic risk matrix begins in November, taking into account the main global, sector and current business risks.

APPROVAL OF THE SUSTAINABILITY REPORT

Prior to approval by the AGM, senior management shares the sustainability report with the governance, sustainability and talent committee and the board of directors for review and approval. (GRI 2-14)

CONFLICT OF INTEREST POLICY

Our guidelines on conflicts of interest are included in the code of ethics and conduct, conflict of interest management policy and conflict of interest analysis and resolution procedure. We promote transparency and proper management of such conflicts through a clear classification and reporting procedure. (GRI 2-15)

TRAINING AND SELF-EVALUATION FOR THE BOARD OF DIRECTORS

The board of directors receives annual training on the code of ethics and conduct and crime prevention model. In addition, it conducts annual self-evaluations to review fulfillment of its functions and the management of its committees. (GRI 2-17) (GRI 2-18)

16 DIRECTORS

13 male directors

3 female directors

16 directors over 50 years of age

4 directors with other than Colombian citizenship

For more information on the composition of our directory, please refer to our annex 13.2.17

9.1.3. Executive management

Supported by senior management, the general manager manages our business and implements the decisions of the board of directors and AGM. It also reports monthly to the board of directors on progress with economic and sustainability objectives. **(GRI 2-12)**

EXECUTIVE INCENTIVES AND REMUNERATION

Our senior executives receive performance bonuses based on objectives, which include competence components such as environment and people management. Compensation follows the Mercer methodology and is approved by the governance, sustainability and talent committee. **(GRI 2-19) (GRI 2-20)**



9.2. Ethics

9.2.1. Code of ethics and conduct

The code of ethics and conduct is based on our ethical principles of transparency, respect, fairness, legality and responsibility; as well as on our values: lives first, social conscience, passion for the customer, superior performance and we do the right thing.

The conduct of our operations, relationships with our stakeholders and action in the markets in which our business operates, are configured and carried out in line with our values, the principles of behavior and guidelines for action established in our code of ethics and conduct.

The code of ethics and conduct governs the conduct of members of the board of directors and our employees, as well as the beneficiaries and family members of our employees, customers, partners and all of Cálidda's counterparties. (DJSI 1.5.4A)

ADDITIONAL CHANNELS

We have several mechanisms through which employees can communicate their concerns or seek advice.

- For occupational health and safety issues, they can go to the occupational health and safety committee.
- In matters of sexual harassment, they may contact the human resources department, the e-mail address created for this purpose or the committee.
- On ethics or compliance issues, they can turn to the compliance officer or the ethics line.
- For benefit-related issues, they can contact the welfare department.

In general, employees can turn to their leaders to ask or channel any questions they may have. (DJSI 1.5.4B)



ETHICS LINE
This is a tool for receiving anonymous reports of irregularities or improper or unethical acts. The line is managed by an independent third party expert, and can be used by both our collaborators and any interested third party.

ETHICS AND COMPLIANCE COMMITTEE
A collegiate body that enforces the guarantees of the ethics line, which are: anonymity, objectivity, confidentiality and zero retaliation. This committee leads investigations into complaints received and determines and implements corrective and preventive actions. (GRI 2-26)

The code of ethics and conduct is based on our ethical principles of transparency, respect, fairness, legality and responsibility.

9.3. Compliance and anti-corruption management

9.3.1. Compliance management

Compliance management is vital to mitigate risks and ensure the commitment of our employees and the counterparties involved. With clear policies and guidelines, we seek to efficiently manage this program, which is crucial to our operation and reputation.

The program is managed through the identification and assessment of compliance risks associated with Cálidda's processes. Thus, risks and mitigating controls are established in the risk matrix of the compliance process.

In addition, we have a regulatory compliance policy that addresses both existing and new regulations. In the latter case, those considered to be of interest are identified by an expert third party and communicated to the corporate affairs department or the energy and financial regulation department for socialization and follow-up. (DJSI 1.5.4F)

Furthermore, it should be noted that each of our policies is approved by the CEO. In addition, we have several committees made up of multidisciplinary teams responsible for ensuring compliance.

ORGANIZATIONAL CHANGES FOR 2024

As of January 2023, identification of general, OHS and environmental standards is being led by the corporate affairs department. This has made it possible to provide better support to the areas responsible for compliance, thanks to a delimitation of responsibilities based on the expert knowledge of the regulatory and legal department.

In addition, monitoring of compliance with environmental regulations is evaluated annually by an independent expert. This exercise has been replicated during 2024 for monitoring of compliance with OHS regulations, leaving the monitoring of general regulations to our compliance department.



ACHIEVEMENTS 2024

- **We have recorded penalties amounting to USD 296,000 imposed or confirmed administratively, Osinergmin has applied sanctions valued at USD 278,000 and OEFA, sanctions valued at USD 18,000.**
- **We have not recorded any shutdown of our operations or projects due to environmental non-compliance.**
- **During 2024, a total USD 294,000 has been paid for proceedings initiated prior to 2024. The payment corresponds to fines imposed by Osinergmin amounting to USD 276,000 and by OEFA amounting to USD 18,000.**
- **We managed five cases related to alleged non-compliance with the five-year investment plan 2014-2018. Of these, three are going through the courts and one is in the administrative proceedings stage, while one case has been concluded definitively and in Cálidda's favor. Disputed penalties amount to USD 55 million.** (GRI 2-27)

For more information, please see our 13.2.18

9.3.2. Unfair competition

Managing unfair competition is crucial because of the risk inherent in our role as distributors of natural gas in a regulated market. In our natural monopoly position, it is essential to maintain ethical business practices to prevent abuse of a dominant position and ensure confidence in the marketplace and among consumers.

The compliance department is in charge of conducting periodic training sessions for the entire company regarding compliance with the code of ethics and conduct.

It is important to remember that the distribution of natural gas is a public service, which means that it is highly regulated in terms of our relationship with users. **(GRI 3-3) (GRI 206)**

Cálidda has not been the object of any complaint related to unfair competition in 2024*. **(GRI 206-1)**

* There was 1 confirmed complaint of unfair competition in 2021. There were no confirmed allegations in 2022 or 2023. **(Own indicator: Ethics and corporate governance)**

9.3.3. Anti-corruption

The fight against corruption is essential to ensure the integrity and trust of our operations. In this regard, we focus on preventing any form of fraud, corruption, money laundering and terrorist financing, thus mitigating legal and reputational risks.

POLICIES AND COMMITMENTS

We have a zero-tolerance policy towards corruption, as evidenced in key documents, such as those listed below.

- Code of ethics and conduct.
- Policy control architecture.
- Anti-corruption and anti-bribery business ethics policy.
- Gifts and hospitality policy.
- Anti-bribery and anti-corruption management system manual.
- SPLAFT manual (money laundering and terrorism financing prevention system).

OUR MANAGEMENT

We have an anti-bribery and anti-corruption management system and a system for the prevention of money laundering and terrorism financing (PLAFT).

Among our strategic risks, we have identified non-compliance with the ethical and regulatory framework. We mitigate this risk through our ethics and transparency program, guided by our code of ethics and conduct. Within the framework of our Prevention System, we also mitigate the potential materialization of corruption, fraud and money laundering and terrorism financing risks by complying with the applicable legislation. We also hold the anti-bribery certification granted by Entrepreneurs for Integrity - ExI.

Likewise, the ethics line and the ethics and compliance committee (referred to and detailed in item 9.2.1) are essential tools for preventing the commission of acts or behavior contrary to ethics and integrity.

For our suppliers we have a code of ethics and conduct for contractors and suppliers. In addition, we are committed to providing them with training on ethics and anti-corruption, as well as making them aware of our anti-corruption policies and procedures in each closed or open bidding process.

As far as our logistics chain is concerned, we seek to generate value through a variety of initiatives. One of them is the SME ambassadors for integrity program, in which we invited a group of our contractor companies to participate. They were certified as SME integrity ambassadors after completing an 18-month program led by entrepreneurs for integrity and passing a final certification audit.

During 2024 it is worth noting that we did not record any incidents of corruption. Therefore, we have no corruption-related cases that have led to the termination of contracts. **(GRI 205-3) (Own indicator: Ethics and corporate governance)**

All our employees, including new recruits, receive annual anti-corruption and integrity training.

We focus on preventing any form of fraud, corruption, money laundering and terrorist financing, thus mitigating legal and reputational risks.

ACHIEVEMENTS 2024

We have obtained renewal of our certification as an anti-bribery company, issued by the non-profit association Empresarios por la Integridad. Our ethics and transparency program policies and procedures are published on our website, in the ethics and transparency section.

UPCOMING PROJECTS AND ACTION

- Strengthen awareness of the culture of ethics and integrity based on our values and ethical principles, and on the program's milestones.
- Reinforce the corporate value "We do the right thing".
- Obtain the seventh certification renewal as a zero bribery company.
- Initiate steps to obtain ISO 37001 certification. **(GRI 3-3) (GRI 205)**



100%

of employees who have received information on anti-corruption policies and procedures.

partners who have received information on anti-corruption policies and procedures.

of employees who have been trained in anti-corruption policies and procedures.

of our employees and contractors have been trained in our code of ethics through training sessions and written material.

ZERO

CASES REPORTED OF:

corruption or bribery, discrimination or harassment, customer privacy data, conflicts of interest, money laundering or insider trading and anti-competitive practices in the last two years.

For more information on our anti-corruption efforts, please visit our annex 13.2.19

10 A culture of teamwork

How we manage our work with people

At Cálidda, what unites us as a team is a culture based on principles and values that we share with all our collaborators through daily experience.

Always with our purpose as a common horizon, we strive to cultivate a climate and working environment that is stimulating and challenging for all. This also makes us attractive with good development prospects for the best talent.

We are a company in which the performance of human talent is fundamental to guarantee an optimal, safe, reliable and sustainable service. We attract and contribute to the development of diverse professionals in all areas of the company through incentives, training and constant education.

Our facilities, both offices and the plant, are spaces where we take pride in actively promoting diversity, inclusion and gender equity.

10.1. People-based management model

People management is key for a company in the energy sector such as ours, where human capital is fundamental for innovation, safe and efficient operation. Attracting, retaining and developing talent are essential to maintain competitiveness and sustainable growth.

To this end, we focus on modernizing and making processes more flexible by means of tools such as the SGI Web. The extended paternity leave policy, formalized hybrid work, and the promotion of work-life balance reflect our commitment to a humane and sustainable approach.

We measure the success of our people management through indicators such as participation in wellness programs, effective use of new policies, and evaluation of salary balance, corroborated by salary surveys. We ensure implementation and compliance through the salary administration committee, the sexual harassment intervention committee, and constant updating of policies and procedures, in line with legal and ethical regulations. **(DJSI 1.5.4A)**

Human resources policies and procedures are essential to maintain order, promote transparency and ensure compliance with legal and ethical standards. For this reason, we focus on the clarity and accessibility of our procedures and policies, highlighting the importance of updated manuals that are available to all employees. In complementary fashion, we evaluate the effectiveness of our management through indicators such as the successful implementation of procedures and policies, measured by employee participation and adequate use of available resources. **(GRI 3-3) (GRI 401)**

Furthermore, any changes that may arise with contractors are contractually regulated. In this regard, any impact on the labor force of our contractors is evaluated by our management. In some cases of reorganization, the respective guidelines are duly defined. **(GRI 3-3) (GRI 402)**



The following is a list of policies in place in our people management department.

- COMPENSATION POLICY
- TALENT MANAGEMENT POLICY
- PERFORMANCE MANAGEMENT POLICY
- RECRUITING AND SELECTION POLICY
- REMUNERATIONS POLICY
- DIVERSITY AND INCLUSION POLICY

PERFORMANCE 2024

During 2024, we have achieved significant progress in people management, consolidating our commitment to labor excellence and sustainability. The following are the main milestones and results obtained:

- By 2024 we aimed to achieve a people management maturity level in Cálidda of 3.63, having reached 3.7, mainly due to the management and continuous improvement of reorganizations and an increase in the speed of vacancy coverage.
- **Reorganizations:** Successful implementation of the synergy project - model through which a HUB is implemented based on group companies in Peru that provide services to other companies in Peru-. To date, the HUB and its operations are stable. Some relevant data: 6 positions covered, 20 people mobilized, 53 processes updated, 96/91 Trust Index, no risk materialized.
- **Increased speed in filling vacancies:** The compensation and structure and selection departments worked on a project in 2024 whose main objective was to improve the time required for filling vacancies in Cálidda, making the process more agile, dynamic and understandable for users. As a result, we obtained an internal customer satisfaction rating of 4.35/5 and an NPS of 88.

  The efficiencies generated in this process, measured in terms of SLA, and considering the vacancy coverage times at each level in the organization, are as follows: Strategies: 16%, tactical: 11%, operating: 14%.



- **Salary equity:** We conducted a salary analysis and survey in collaboration with Mercer, which in 2024 confirmed the success of our salary policy management and our gap closure plan. With respect to pay equity, in Cálidda it is above 78%, thus exceeding the healthy standard of 70%.
- **Educational benefits:** At Cálidda our employees can study English and the company covers a percentage of the cost, in 2024 we had 83 students. We also have a scholarship benefit for employees studying undergraduate and graduate studies, through which the company provides a grant as long as they meet the established conditions, mainly a specific grade average; 21 workers benefited in 2024.
- **Balanced lifestyle:** In Cálidda we encourage workers to have an adequate balance in their personal and work life, so we provide the following benefits: (i) free time coupons: 4 additional days off per year, (ii) vacation on working days, (iii) flexible hybrid work for positions that can do so, (iv) sports activities, (v) paternity leave with more days than established by law, (vi) short Fridays all year round, (vii) community promotion, (viii) free emotional support line, (ix) free nutritional counseling, (x) integration activities.
- **Technological modernization:** Continuous improvement is of utmost importance in technological updating, and in people management we continue to do this, which is why in 2024 we strengthened use of the IMS Web. This platform serves as a centralized space to keep all relevant Cálidda documents updated and available, improving accessibility and self-management for all our collaborators. The use of this tool has facilitated access to information on the integrated management system by all employees and it is also a tool that is widely used in audits.
- **Automation and efficiency:** The automation of the IMS tools, such as the SAM, indicators and RYOS matrix, have been consolidated in 2024, strengthening the efficiency of our internal management. This not only optimizes our processes, but also contributes to transparency and consistency in decision making, as well as traceability.
- **Development and recognition programs:** we have strengthened programs such as the cycle of workshops for leaders, cultural induction and the recognition program, contributing to a motivating work environment.
- Driving cultural evolution towards innovation and customer focus, achieving a score of 49.84 (+2.58 vs. 2023) in the collaboration and innovation quadrants.
- Maintaining the trust and commitment of employees, by achieving an increase in the “trust index” work climate indicator from 90% to 91% satisfaction.
- Strengthening training and development, achieving 25,878 hrs of training for 494 employees by 2024.

ACHIEVEMENTS 2024

Our salary survey, conducted in collaboration with Mercer, has confirmed the success of our salary policy and gap closing plan. More than 78% of our employees now enjoy pay equity, exceeding the healthy standard of 70%. **(GRI 3-3) (Personnel management)**

Attracting, retaining and developing talent are essential to maintain competitiveness and sustainable growth.



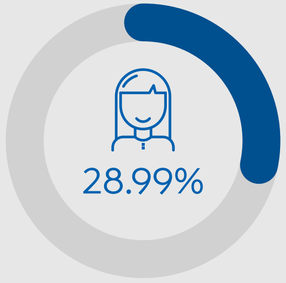
10.2. Our workforce

10.2.1. Composition of the workforce

During 2024 our workforce consisted of 414 employees, of whom 294 are men (71.01%) and 120 women (28.99%). 82.13% of our employees are between 30 and 50 years of age, followed by 29.30% of employees under 30 years of age. Finally, 6.52% of employees are over 50 years of age. (GRI 2-7)

Furthermore, our indirect labor force (contractors) was made up of 5,057 employees, mainly dedicated to the construction of external and internal networks and maintenance. (GRI 2-8)





KEY WORKFORCE INDICATORS IN 2024

414
(+13 vs. 2023) Collaborators
3.2% + (401 employees in 2023)

294
(71.01%) Men. 1.7 % + (289 male employees in 2023)

120
(28.99%) Women. 7.1 % + (112 female employees in 2023)

29.30%
of our employees are under 30 years old



82.13%
of our employees are between 30 and 50 years old

6.52%
of our employees are over 50 years of age

96.14%
of our employees have an open-ended contract

3.86%
of our employees have a fixed-term contract



7 de 10 (70%)
senior managers are drawn from the local community

5,057
Contractors 2.3% - (5,178 contractors in 2023)

For more information, on the composition of our workforce, please see our annex 13.2.21

10.3. We are Cálidda: energy with purpose

KEY WORKING ENVIRONMENT INDICATOR

100%

of employees with the highest level of commitment, satisfaction, well-being or employee net promoter score (eNPS)

93%

of employees responded to the survey

For more information, on our working environment, please go to our annex 13.2.22

10.3.1. Working environment

A positive and healthy work environment is critical to the success and sustainability of a company, as it directly influences employee well-being, productivity and talent retention.

At Cálidda we promote and cultivate a positive working environment that fosters motivation, commitment and employee satisfaction, generating a space in which people feel valued and empowered to contribute to the achievement of organizational objectives.

Similarly, through proper management we seek to strengthen communication and improve collaboration between teams, which translates into more efficient performance and higher quality results. In addition, a good working environment helps to attract and retain talent, as we know that today's talented people are looking for companies where they can develop in a healthy and balanced environment.

Therefore, we constantly strive to improve and maintain a working environment that motivates, inspires and reflects our shared values at Cálidda.

ACHIEVEMENTS 2024

- **We have achieved 91% of employees at the highest level of commitment, a 1% increase with respect to 2023.**
- **We have obtained our fourth great place to work® (GPTW) certification, consolidating our position as a world-class company in the management of our working environment with the outstanding result of 91%.**
- **Additionally, we have been recognized in the ranking of the best companies to work for.**



10.3.2. Welfare

A healthy and satisfied team contributes to a positive work environment and directly impacts a company's productivity and efficiency. For this reason, the well-being of our employees is a priority, and is also part of our commitment to the quality of our labor practices.

Guided by our benefits manual, at Cálidda we promote the physical and mental health of our employees, and contribute to their emotional and financial stability.

We materialize our commitment to the financial well-being of our employees at the end of their employment relationship with our company through our termination incentive program. This program consists of the following benefits.

Compensation based on years of service

We provide severance payments that increase with years of service, ensuring a smoother financial transition upon termination of employment. We thus recognize the dedication and loyalty of our employees.

Lump sum

After a certain number of years as a collaborator of the company, we provide additional and rewarding compensation at termination.

Post-termination health insurance

We provide post-employment health insurance, which lasts longer for employees retiring at age 50 or older. (GRI 3-3) (GRI 401)



A healthy and satisfied team contributes to a positive work environment and directly impacts a company's productivity and efficiency.

PERFORMANCE 2024

Among the employee benefits established are life insurance, medical care, disability coverage, parental leave, and leave in the event of illness or death of close family members. As at December 31, 2024, 100% of our team is covered by each of these benefits, with 98% being full-time employees and 2% part-time or temporary employees.

Likewise, as part of our respect and support for family life, during 2024 we guaranteed the continuity of key benefits aimed at the integral wellbeing of our employees and their relatives.

PROGRAMS FOR COLLABORATORS (DJSI 3.3.7)

- **Breastfeeding facilities.** We comply with the 98 days leave established by law, and we have a lactation center that complies with current regulations. We also inform our employees who are breastfeeding mothers - and their respective managers - about the benefits of breastfeeding and ensure compliance with the rules, promoting a respectful and supportive work environment.
- **Parental leave for primary caregiver.** Those employees who were required to devote quality time to their primary care-giving responsibilities were eligible for 14-weeks paid leave of absence. In this way we help to build a working environment that values and supports role diversity.
- **Parental leave for non-primary caregiver.** Employees who assumed important roles in caring for their family members were able to access an average of 3 weeks of paid leave. We aim to achieve a healthy balance between the personal and professional lives of our team. (GRI 401-3)
- **Leave for care of other family members or dependents.** Those employees who during the year were required to assume care work beyond that covered by parental leave could use 4 coupons or days off. Leave of absence was granted in the event of serious illness, emergency or death.
- **Extended paternity leave.** We have extended our paternity leave, providing our employees with 10 additional flexible working days. This reinforces our commitment to family welfare.

On the other hand, during 2024 we improved and strengthened the wellness management of our employees through the implementation of action on 5 different aspects related to quality of life.



Among the employee benefits established are life insurance, medical care, disability coverage, parental leave, and leave in the event of illness or death of close family members.

Managing stress

- Concerned about our teams on rotating shifts, we provide training on sleep quality.
- Focused on safeguarding mental health, we established an emotional support line, offering a means to address concerns and stress.
- Aware of the physical and mental stress generated by the different tasks, we carry out monthly active breaks and massage sessions.

Healthcare

- Our health promotion initiatives included: a vaccination campaign, preventive check-up in house, diabetes screening and 4 massage campaigns.
- We offered nutritional counseling throughout the year.
- We have a general practitioner and an occupational physician.
- We guarantee family health insurance with 100% coverage for our employees and their immediate family members.

Promoting exercise and sports

- We rent sports facilities (tennis, volleyball, basketball and soccer) for the use of our employees during the year.
- We organize the Cálidda Olympics.
- Pastimes with Energy are where our employees with hobbies in common can interact. Today we have 5 active communities (volleyball, tennis, soccer, book club and marathon).
- We celebrated Father's Day with two championships: one for soccer and one for table soccer.

Providing a flexible schedule

- In coordination with their leaders, our employees were able to adjust their workday according to their needs and responsibilities.
- These arrangements also apply to half day working on Fridays, depending on availability.

Work - life balance

We have implemented partial working-from-home using a hybrid approach. Our employees provide on-site services 2 days a week and telecommute 3 days a week.

2.52%

As for our voluntary retirement program, we were able to compensate 2.52% of our full-time employees.
(GRI 404-2) (GRI 401-2)



KEY WELL-BEING INDICATORS

3

N° of paid weeks offered to employee on parental leave - non-primary caregiver (parent)

14

N° of paid weeks offered to employee on parental leave - primary caregiver (mother)

15

male employees were entitled to parental leave and took it (9 employees were entitled to parental leave in 2023)

4

female employees were entitled to parental leave and took it (4 male employees were entitled to parental leave in 2023)

100%

of our male employees (15) remain with Cálidda 12 months after their parental leave has ended

75%

of our female employees (3) remain with Cálidda 12 months after the end of their parental leave



For more information, on our indicators of well-being at work, please refer to our annex 13.2.23

10.4. Attraction and selection

The talent we bring into the Company must be aligned with our organizational culture and goals. We are convinced that a careful and inclusive selection process guarantees the formation of efficient teams, while strengthening our identity as a company and consolidating our position as a benchmark in the sector. We value both the technical skills and the commitment and integrity of people who share our values and vision of growth and sustainability.

Each new member helps to achieve our strategic objectives and also brings new ideas and perspectives that enrich our organization. This comprehensive approach allows us to adapt to the challenges of a changing environment, promoting a culture of innovation and collaboration. At Cálidda, we are committed to building an environment where talent grows and each person finds opportunities to develop both personally and professionally.

As a company, we promote a working environment and corporate culture with equal opportunities, rights and responsibilities, free of any type of discriminatory practices and guaranteeing equality among all people.

We have a deep conviction that diversity and inclusion are key to achieving sustainable development and progress by countries, the well-being of society and company growth. Therefore, we continue to follow this path, where our practices make our recruit-



ment and selection process the means to obtain the best talent without labels or stereotypes.

Learning to value diversity is part of our essence: is a process through which we encourage greater openness to diversity and inclusion. We seek to generate real opportunities for job placement, valuing differences to ensure that this practice helps to continue creating spaces where talent and diversity prevail.



CV INCOGNITO

The talent team at Cálidda is made up of highly qualified specialists who implement the use of the CV incognito. This technique consists of removing personal data from *curriculum vitae* such as gender, sex, age, photograph, name, disability, nationality, school, address, political preferences and lifestyle. To do so we will migrate to a standard format called "Incognito Coded CV Card", in which leaders will get access to information related to the candidate's professional background, experience and personal projects. We are sure that by valuing differences we guarantee the purpose of this incognito CV practice, which will continue creating spaces where talent and diversity prevail.

For the purposes of this initiative, we had to review and rethink our recruitment and selection process. It was also necessary to review the key moments and work methodology to achieve an agile, transparent and inclusive process.

BENEFITS OF THE CV INCOGNITO

a. When there is acceptance of diversity, positive changes occur in the organization's climate and culture.
b. The company identifies top talent through a skills-based selection process.
c. The inclusion of people with disabilities in the company opens up possibilities for innovation and efficiency and invites us to work with diversity.

To work on this initiative, we developed various support materials for leaders to guide them in this new practice.

a. Inclusive selection guide
b. Description of unbiased positions
c. Structured interview guide

In addition to the diversity and inclusion initiatives in our selection processes, interviews are held by a diverse panel (a woman must act as interviewer) and preferential shortlists (at least one woman in the final shortlist to be selected). Some of the benefits of these practices are:

- Bias reduction. Bias can occur unconsciously in decision making
- Broader evaluation criteria. The diverse panel can consider a variety of skills, experiences and approaches and thus gain a more complete evaluation of the candidates.
- Increased transparency and equity.
- Greater representativeness. A diverse panel can help ensure that the selection process reflects the diversity of the organization.
- Improve decision making in personnel selection.
- Greater objectivity, decisions are based on skills and competencies.
- To increase the satisfaction of our collaborators, having a fair and transparent selection process.
- As a company, we are committed to diversity and inclusion.
- Fostering an inclusive working environment.

These are the programs we use in this area.

Talent with energy

We want to attract the best trainees in the market, providing them with training that will give a greater number of young people prepared and with the potential to form our talent pool and fill future positions in the company.

Job fairs (face-to-face or virtual), activation through social networks such as LinkedIn, among others, are the resources we use to attract young talent and enable them to participate in this program through a rigorous selection process. This starts with the curriculum filter, followed by technical evaluations, assessment, personal interviews, selection of finalist and incorporation to the company. We always strive to ensure that talent prevails.

In talent with energy, we strive to ensure that time with the company adds to their personal and professional development. For this reason, interns develop an improvement project that consists of optimizing or automating processes in the area, which is worked on hand in hand with their leader throughout the program and is submitted to a jury, which rewards the best projects.

Finally, this program allows us to show our employer brand in different institutions through webinars or job fairs in which we take part, in addition to implementing the transformational or innovative ideas reflected in their improvement projects.

In addition, having this program gives us the possibility of a pool of talent for future positions in the company.



Talent with energy - operations trainees

We continue to work hard to develop our young female engineering talent. This program is therefore designed to train future leaders in the operations area, a sector historically dominated by men. Our goal is not only to train these talented young women, but also to integrate them into our culture, where their input and perspectives are valued.

This process consists of 5 steps.

Step 1: review of profile, call for applications and publication of the opportunity.

Step 2: comparative review of profiles and resumés and technical and psychological evaluations.

Step 3: group dynamics and personal interview.

Step 4: employment references and psychological report.

Step 5: hiring.

During their internships, our young female talent will also receive the following benefits.

a. Personalized mentoring: each trainee will have a mentor to facilitate their learning and professional development.
b. Focused onboarding: an induction program that includes key company processes, especially operations.
c. Individual development plan: allows them to work on enhancing their strengths and working on opportunities for improvement.
d. Improvement project: developing a project that challenges them and contributes to process improvement in their area.

Our goal is not only to train these talented young women, but also to integrate them into our culture, where their input and perspectives are valued.



SELECTION MANAGEMENT

At Cálidda, we implement a rigorous selection and hiring process to guarantee the efficient and effective incorporation of new collaborators. This approach allows us to integrate employees who are aligned with our vision and organizational objectives, always with equal opportunities, rights and responsibilities, free of any type of discrimination, and guaranteeing equality among all people, actively promoting the diversity of talent.

5

OUR RECRUITMENT AND SELECTION PROCESS CONSISTS OF 5 STAGES

- **Stage 1:** Planning
- **Stage 2:** Recruitment
- **Stage 3:** Evaluation
- **Stage 4:** Selection
- **Stage 5:** Hiring

We have guidelines to attract and select the right people to fill vacant positions, ensuring operational continuity and business strategies.

From the talent department we first look for internal talent to fill vacancies, this allows us to identify and develop talent in Cálidda, which has benefits such as those listed below.

- Talent retention.
- Development of skills and leadership by taking on greater responsibilities.
- Improved working environment, at the end employees see their efforts and merits recognized.

Furthermore, the company's attraction, selection, growth and development processes must prioritize internal growth and be carried out according to our diversity and inclusion policy.

From the talent department we first look for internal talent to fill vacancies, this allows us to identify and develop talent in Cálidda.



KEY INDICATORS

Contracting

34
New hires (42 new hires in 2023)

67.65%
of our new employees are men

32.35%
of our new employees are women



15
(44.12%) vacant positions filled by internal candidates (internal recruitment)
22 (61.11%) vacant positions filled by internal candidates (internal recruitment) in 2023

USD 5,936
Is the average cost of hiring per employee



Leavers

30
leavers (29 leavers in 2023)

23
of the leavers were male collaborators

7
of the leavers were women collaborators

For more information, on attracting and attracting talent, please refer to our annex 13.2.24

10.5. Performance and development

Our performance management cycle seeks to evaluate the performance of our employees over the course of a year. During this period, we promote a culture of superior performance that ensures the alignment of individual objectives with those of the company; we also work on the development of our employees.

In addition, Cálidda's performance model is part of our governance model. Strategic objectives are approved by the compensation committee and the company's board of directors. Once approved, they are communicated by the CEO and the people management director to our employees in a meeting called deployment.

The performance model consists of 2 components.

1. OBJECTIVES

These seek to value our contribution and are defined under SMART methodology, as well as stemming from our strategic map and cascading down to all levels of the organization. When defining objectives, it is important to have prior conversations with the different departments to review their scope and the people involved in achieving them. This good practice of reviewing cross-objectives helps us to look for synergies and work as a team with the same objective.

2. COMPETENCIES

Seek to value the way we achieve our objectives. This is in order to highlight not only what we achieve, but also the way in which we achieve our goals.

Finally, we strive to achieve excellence and superior performance in the overall results of each evaluation and to reward the effort and dedication of our outstanding employees. In this regard, and in accordance with the evaluation, we award an annual performance bonus, which is paid based on compliance with previously established requirements and conditions.

Our performance evaluation process seeks to let employees know their level and thus seek process efficiencies.

Efficiently managing the results of the company's performance evaluation process benefits both employees and the company. Some notable instances of shared benefits are listed below.

- Facilitating the contribution of employees to the company's goals.
- A space for two-way conversation and feedback.
- Identifying opportunities for improvement in processes and development.
- Mapping the talent of our employees.
- Making talent decisions based on data and under the same criteria.
- Boosting superior performance.

Our performance management is a tool that provides us with relevant and objective information for making talent decisions, always promoting our principles of equity, transparency and meritocracy.

Having an orderly performance process developed in stages helps us to share the results transparently with our employees and provides constant feedback on the development of their work throughout the year, which is finally reflected in a performance bonus for the achievement of objectives.



PERFORMANCE EVALUATION METHODOLOGY

Our performance evaluation cycle is based on the 3K model, which includes 5 distinct stages.

DEFINITION OF GOALS

In this phase, managers communicate the strategic objectives to all employees, ensuring their alignment with the company's vision. Through workshops focused on strengthening the ability to set challenging and clear goals, objectives are defined under the SMART methodology. These guide performance and professional growth, based on a method that seeks well defined objectives that are measurable in the time required, are attainable and can challenge everyone.

FOLLOW-UP AND FEEDBACK

This stage consists of assessing the progress with the objectives set for the current year and providing feedback from the leaders. Before starting this stage, the company adopts the good practice of working with the leaders through workshops, infographics or support material that allows them to work with their collaborators in a feedback session, reviewing achievement of the proposed goals to date, where they can also highlight strengths and work on opportunities for improvement. This is a key moment to make the necessary adjustments and redouble our efforts to achieve our objectives. The session aims to enable leaders to motivate employees to reach their full potential.

360° EVALUATION FOR LEADERS

At this point we seek to enhance the development of our teams through our 360° evaluation, which is a development tool that aims to evaluate competencies and strengthen performance management of leadership positions. In addition, this evaluation allows employees to self-evaluate or be evaluated by their leader or peers, or opt for direct reports, among others.

YEAR-END EVALUATION

We finalize our performance evaluation process with the end of year evaluation. At this stage we evaluate fulfillment of the objectives that were set at the beginning of the year, as well as competencies (expected behavior).

Cálidda includes "calibration" as a good practice for global corporations, with the following purpose:

- To align and standardize concepts such as extraordinary, medium and low performance.
- To reduce possible unconscious bias or blind spots by the evaluators with the help of collective reviews and consensus.
- To ensure a fairer, more accurate and equitable performance appraisal process by promoting consistency of performance based on objective evidence

FEEDBACK AND RECOGNITION

At the end of the annual cycle, employees receive constructive feedback and are recognized for their performance, highlighting their achievements and areas for improvement.



97%

of our new employees have undergone performance evaluations

For more information on performance and development please refer to our annex 13.2.25

10.6. Training

Why is this important for Cálidda?

The continuous education and training of our team is a strategic priority for fulfilling our purpose. Therefore, we firmly believe that constant learning not only contributes to professional growth, but is also directly related to the improvement of individual and collective performance.

Training within our organization is not limited to the training offered, as it also promotes an environment of co-responsibility between leader and collaborator. By fostering leadership as a key factor in the learning process, our leaders are not only responsible for guiding their teams, but also driving their development, identifying learning opportunities and providing the necessary support for their success. This joint responsibility strengthens employees' sense of belonging and commitment to the organization.

Our training strategy is based on the 70:20:10 model, a methodology that optimizes the learning process by combining different approaches to our employees' development. This model is explained as follows:

70%

of learning is based on experience, where employees learn by doing, facing challenges and real situations that allow them to acquire new skills and knowledge in their daily work.

20%

is generated through social learning, encouraging interaction among collaborators, the exchange of ideas and teamwork, which facilitates learning in a collaborative environment.

10%

comes from formal experiences such as courses, workshops and structured training, which offer technical knowledge, essential regulatory knowledge and soft skills, among others.



we firmly believe that constant learning not only contributes to professional growth, but is also directly related to the improvement of individual and collective performance.

This approach allows us to offer training that is not only relevant, but also dynamic, flexible and tailored to the needs of the individual and our organization. Promoting the self-development of our employees through this model gives them autonomy, empowering them to take an active role in their own professional growth.

Our commitment to continuous learning is key to remain competitive, innovative and constantly adapting to the challenges of the market and the regulations of our sector.

MANAGED TALENT

We also have a talent management policy, which expresses our commitment to knowledge management, in addition to ensuring that training is effective and oriented towards continuous improvement. With this in mind, we have also implemented a learning and knowledge management procedure, which establishes general guidelines for planning, execution and follow-up of training activities. Its aim is to ensure the quality of the learning processes, optimizing available resources and guaranteeing that training meets the needs of both the employee and the organization.

Based on these guidelines, we co-created an annual training plan with department leaders. This covers the most relevant aspects for the development of our employees.

1. REGULATORY TRAINING

This category includes mandatory courses and training aligned with the internal and external standards and regulations for our sector and our shareholders. These training sessions are essential to ensure compliance with legal, operational and safety standards, and are a key part of our strategy to mitigate risks and ensure the sustainability of our operations.

2. SOFT AND TECHNICAL SKILLS TRAINING

This category focuses on strengthening soft and technical skills that contribute to the personal and professional development of our employees. It includes training aimed at improving performance, leadership skills, innovation and management.

During 2024, we continued to focus on self-development by launching virtual programs in partnership with the digital platform Coursera, offering content from prestigious universities and institutions focused on the development and strengthening of soft skills.

Through technical training, aligned with our purpose, we enhance knowledge through certification and updating that allows us to ensure the distribution of natural gas in a continuous, efficient and safe manner.

We have also implemented a learning and knowledge management procedure, which establishes general guidelines for planning, execution and follow-up of training activities.



OPPORTUNITIES FOR IMPROVEMENT

Parallel to our consistent progress in training and developing our employees, we maintain a proactive approach to continuous improvement. In this regard, we have identified the following opportunities.

- **Integration of new learning technologies.** Exploring the use of adaptive learning platforms or gamification that allow employees to interact more dynamically and effectively with content.
- **Development of leadership programs.** Leaders must be prepared to face business challenges and manage the organizational changes that arise in our industry.
- **Mentoring and personalized coaching.** Implementing mentoring or coaching programs for employees seeking personalized career guidance. This can help enhance individual capabilities, especially in areas such as decision making and change management.
- **Program inclusion.** Programs should cover energy transition and sustainability issues.
- **Promotion of activities.** Include participation in projects, role rotation and shadowing.

PERFORMANCE AND ACHIEVEMENTS 2024

We set ourselves the goal of implementing the 2024 training and development plan. Thus, during the course of the year we deployed the following initiatives.

- **Upskilling Program.** This is focused on improving competencies directly related to knowledge that adds value, thanks to our identification of needs carried out together with the leaders. We were able to implement 50 training sessions, impacting 254 employees with topics related to innovation, automation, data analysis, project management, technical certification, effective communication and management skills, among others.

  This program contributes to the personal and professional growth of our employees and involves the leader in promoting the development of their team. In addition, it reinforces the organizational culture, promoting innovation and improving performance. In this way we support our commitment to sustainability, promoting growth through trained human talent prepared for current and future challenges.

- **Regulatory course plan.** This is an initiative that allows us to reaffirm our superior performance value while meeting our regulatory obligations through essential training. It starts by identifying the specific needs of each area using an instructional design methodology that connects with our collaborators.

  To achieve this, we have organized working groups with specialists from different areas. Together we define learning goals and create valuable content that not only improves daily functions, but also ensures regulatory compliance. This proposal includes both synchronous and asynchronous training, giving our employees the flexibility to adapt to their schedules and learning styles.

  During 2024 we were able to carry out 26 regulatory training sessions, achieving an average coverage of 98.1%, maintaining the goal set with an NPS of 92.5%.

- **Coursera – a new digital era.** Over the past year, we have continued to implement Coursera, granting free access to all our employees to more than 80 courses on the platform designed to promote professional and personal growth. Through these, our collaborators can obtain certificates from prestigious universities such as the University of Michigan, Yale, the Universidad Autónoma de Barcelona, among others, which reinforces their skills and strengthens their careers.

  In addition, to encourage learning during working hours, we hold Coursera hour, which provides an exclusive space for the entire company to dedicate one hour a week to learning through this platform.



> **4. Scholarships to Shine program.** In 2024, we continued to promote the personal and professional development of our employees through this program, which offers partial or full scholarships to those employees who meet the requirements for good performance, both in the workplace and academically.

Thus, we recognize superior performance and create equitable development opportunities for all our employees. Each semester, personnel at different levels –from technicians to professionals- can access this benefit, provided they demonstrate high academic and work performance. In 2024 we awarded scholarships to 12 employees, covering up to 100% of the cost of their studies in certain cases.

> **Corporate projects.** These help us foster an environment of continuous growth, where each member of the organization can develop his or her potential and contribute to the overall success of the group:

- **Fabio Chaparro international scholarships.** Offer an opportunity to all employees, without distinction, to study abroad on a fully paid basis, seeking to transform the energy future through advanced training. That is why we promote the participation of our talented employees, offering support throughout the application process.

  This is where the most outstanding talents from all the group's subsidiaries are brought together, giving them access to postgraduate studies at universities anywhere in the world, with a focus on key areas for the energy transition. This scholarship covers not only master's degree courses, but also living costs for the employee and his or her family for the duration of the training abroad.

  During 2024 one of our Cálidda collaborators was awarded a scholarship for a Master's degree in Climate Change at the University of Manchester - United Kingdom.

- **I'm an Expert program.** This seeks to help fulfill our objectives, while developing the competencies and soft skills of its members. One of the main advantages offered to selected employees is a fully subsidized diploma course, lasting 90 academic hours at the Pontificia Universidad Javeriana de Colombia. We also seek, through this program, to strengthen internal training, encouraging collaborators to become benchmarks within their teams, capable of transmitting and expanding knowledge and developing soft skills, such as effective communication and leadership. During 2024, 8 of our employees graduated from the program.

- **Digital champions.** This is capacity key initiative to strengthen staff knowledge and skills in key areas for continuous improvement and process optimization. For this reason, we train selected employees from the subsidiaries in tools and methodologies that are essential to maintain and increase the Group's operational efficiency. One of the key components is the introduction to Lean, which allows them to identify and eliminate waste in processes, improving efficiency and reducing costs. This methodology facilitates the creation of more



agile processes focused on real value for our customers and for the Group, which translates into greater competitiveness. During 2024, 3 Cálidda employees participated in the program.

- **Knowledge management project.** This project was initiated together with the operations team, considering their key role in the continuous improvement of our operational processes. Through this initiative, we seek to strengthen our team's ability to manage, share and apply knowledge efficiently, which will enable us to improve decision making, problem solving and innovation in our daily operations.

> **Training dashboard.** In the talent and culture department we make a number of efforts to optimize internal processes. That is why we created the Power BI Training dashboard. This tool is designed to facilitate the follow-up and management of training in a simple and agile way. The dashboard allows team leaders clearly and efficiently to monitor training compliance within their areas, improving visibility and control over the progress of their teams. With its intuitive interface and reporting capabilities, leaders can make informed decisions and act quickly to ensure compliance with regulatory courses, thus contributing to continuous improvement.

> **Site visits as part of the cultural induction to Cálidda.** Thanks to our leaders and experts, we have implemented 100% of the guided tours to our facilities in the districts of San Borja and Lurin, to show our new employees how we operate. We also strengthen their understanding of the natural gas distribution system and the key role of areas such as the control and emergency center. We ended 2024 with an NPS of 98%.

> **Platform for allies and contractors.** Through this platform, contractors and partners have access to courses designed to strengthen their knowledge of the main processes affecting them, to ensure a safe supply and guarantee better alignment with our standards and best practices in accordance with regulations applicable to our sector. We offer accessible, free and high quality training for those who, although they are not a direct part of the organization, have a fundamental and customer-facing role in the service.

> **Educational pilot project for contractors.** During 2024 we started our educational pilot for a focus group of our contractors using the Excuela application; this is implemented through a cell-phone application with the aim of obtaining valuable information on our contractors' best learning practices and how to optimize educational content. Through this initiative we seek an agile means of understanding the learning preferences and needs of our contractors. It also allows us to provide them with information so that they can reinforce their training plans.

In addition, we are focusing this project on a key issue for safety and operational efficiency: handling of yellow machinery. This aspect is fundamental to improving competencies and reducing the risks associated with the operation of heavy machinery in our projects.

> **Successor identification and talent retention.** We have been able to identify successors for 92% of our critical positions, supporting operational continuity. In addition, we design and approve retention strategies for key talent, ensuring a strong and committed team. This ensures the stability and steady growth of our workforce.

Additionally, we have developed workshops to strengthen the 3K performance management process, providing training in the definition of objectives and feedback motivating in collaboration with leaders and experts from key areas. We also successfully launched 2 key training programs to drive diversity and inclusion: the inclusive recruitment program and the MujeresEnergía Talento program, focused on inspiring female talent.



UPCOMING PROJECTS AND ACTION

Focused on strengthening our commitment to the development of our team, we have set the following goals for the year 2025.

- To promote continued implementation of the leadership program, concentrating on the development and strengthening of leadership competencies of the organization's assistant managers.
- Promotion through strategic learning support, a culture of innovation with development of our innovation and digital plan.
- Conduct analysis on the progress and usefulness of courses offered on Coursera, based on employee feedback and performance.
- Initiation of a gamification project in our regulatory training courses.
- Strengthening of the knowledge management project in the operations area to transform knowledge into a strategic asset that drives efficiency and operational innovation.
- Developing a training plan focused on strengthening technical skills for critical positions, emphasizing process safety.
- Strengthening construction of the individual development plan in order to promote superior performance from our employees, taking into account available learning opportunities.

KEY TRAINING AND EDUCATION INDICATORS

52.38
average hours of training per employee

494
Employees who received training

58
average hours of training for male employees



35
average hours of training for female employees

100%
of employees received training

USD 748.86
average investment per employee in training and development



For more information on training and education, please go to the annex 13.2.26

TRANSITION ASSISTANCE PROGRAMS

At Cálidda we have a severance incentive program with differentiated benefits for workers who are 50 years of age or older.

It is important to point out that these differentiated benefits for those over 50 are based on the fact that at that age, workers may opt for voluntary and early retirement. **(GRI 404-2)**

At Cálidda we have a severance incentive program.

10.7. Internal diversity, inclusion and gender equity management

We have a deep conviction: the true potential of our organization comes when each person, regardless of their identity or role, feels valued and empowered. For us, diversity and inclusion are essential for success and sustainability, as they promote an environment in which each person feels valued, respected and empowered to contribute to their full potential. It is worth noting that embracing diversity and inclusion is not only an act of social justice, but also a fundamental strategy to achieve sustainable growth and generate a positive impact on society.



In an increasingly interconnected world, having diverse teams allows for the integration of unique perspectives, driving creativity, innovation and more effective decision making. In addition, inclusion fosters a collaborative and equitable work environment, where relationships based on mutual respect and trust are built, improving the well-being of employees and strengthening the organizational climate. In business terms, these practices attract and retain top talent, enhance corporate reputation and connect organizations with a broader and more diverse customer base.

We have traveled a transformational path, guided by our diversity and inclusion strategy through a roadmap that contemplates a progressive maturing process. As a first step we started with awareness raising and training on unconscious bias and the meaning of diversity and inclusion in the committee and the project team and later with leaders and collaborators. We also work to promote respect and guarantee an environment free of sexual and workplace harassment through a series of awareness-raising activities, in collaboration with experts.

The next challenge was to address gender equity, a major challenge in a largely male-dominated industry. At the same time, and without neglecting this challenge, we also focused on strengthening the inclusion of minority groups, covering aspects such as ethnicity, people with disabilities and the LGTBIQ+ community. Always in line with the best practices of institutions with which we have collaborated.

We also understand that equity is not just a goal, but a way of life. By virtue of this, since 2020 we have advanced 35 points in the Women Empowerment Principles (WEP). This achievement is a reflection of our top management's commitment and participation by all our employees.

For us, diversity and inclusion are essential for success and sustainability, as they promote an environment in which each person feels valued, respected and empowered to contribute to their full potential.

Initiatives such as the incognito CV (50% of the total number of processes), short lists with a greater presence of female profiles (71%), the parity panel (64%) and the short list with a female presence (43%) have allowed 33.3% of our vacancies to be filled with female talent by 2024. Each step brings us closer to a culture where diversity is celebrated and each person has the opportunity to reach their full potential.

We repeat and reaffirm it: every action, initiative and conversation counts. Our employees are increasingly committed to and promote these practices, reflecting a collective desire to be an active part of this change. This improved work environment and climate also attracts the new workforce, who look to Cálidda as a place to learn, exchange ideas and contribute to the growth of an inclusive organization.

STRATEGY AND CULTURE FOR MANAGEMENT

At Cálidda we manage diversity and inclusion (D&I) using a comprehensive strategy. This is based on a corporate culture of equal opportunity and respect, also aligned with our corporate D&I policy. This approach, established in October 2020 with the support of the Inter-American Development Bank (IDB) WEPs gender entrepreneurship platform, allows us to consolidate and visualize individual actions in an integrated manner.

The initial baseline, obtained in 2020, helped us to establish a clear starting point and identify areas for improvement. From there, we implement strategies and actions to foster a working environment that is equitable, respectful and representative of different identities, experiences and perspectives. This process begins with the commitment of senior management and the development of clear policies that reflect the values of diversity and inclusion at all levels of the company.

Effective management includes diagnosing the current situation through audits and surveys, identifying areas for improvement and setting measurable objectives. Initiatives such as training on unconscious bias, awareness programs and the creation of protocols to prevent any form of discrimination or harassment are implemented. In addition, it is essential to ensure equal opportunities through practices such as anonymous CVs, inclusive selection processes and the promotion of diverse talent in leadership positions.

Management also contemplates the design of specific programs for the inclusion of minority groups, such as people with disabilities, LGTBIQ+ communities or underrepresented ethnic groups, ensuring accessibility and respect.

Measuring our progress on these fronts through clear indicators and reporting results in a transparent manner is essential, as it reinforces the commitment to an inclusive and sustainable culture in a strategic manner. In this way, organizations create environments that enhance innovation, strengthen their reputation and promote the well-being of their employees.

At Cálidda we manage diversity and inclusion (D&I) using a comprehensive strategy. This is based on a corporate culture of equal opportunity and respect, also aligned with our corporate D&I policy.



DIVERSITY, INCLUSION AND HUMAN RIGHTS COMMITTEE (DDHH)

The creation of this committee has been one of the most significant milestones in our diversity, inclusion and human rights strategy. It is a strategic body responsible for leading the co-creation, design and implementation of actions aligned with our diversity and inclusion policy and human rights policy. The committee not only sets the direction of our cultural evolution, but also ensures that every decision promotes a more inclusive and equitable environment. It also ensures the consistency and effectiveness of our policies and actions.

During 2024, our committee met three times during the year to approve the annual work plan, review the results of recent studies or diagnostics, and make decisions on new programs and practices to be implemented. It is composed of the personnel management director -who chairs the committee- the sustainability and reputation director, the regulation and legal director, the operations director, the commercial director for large clients and financing, the heavy transport assistant manager, the sustainability assistant manager and the assistant manager for talent and culture. An invitation is also extended to the general manager, who takes part in all sessions.

The progress of the Diversity and Inclusion Plan 2024 is shared in these sessions, where management indicators are also submitted.

WORKPLACE SEXUAL HARASSMENT COMMITTEE (HSL)

We are committed to providing a safe working environment free of sexual harassment. We firmly believe that our team should feel protected and respected while carrying out their work, and we have established this committee for that reason. It was created in November 2022 and its elected members include employee and company representatives.

The main purpose of this committee is to identify and address any acts of sexual harassment that may occur within the framework of labor relations. In the event of complaints, the committee is prepared to take the necessary action and respond in a fair and timely manner.

To ensure its effectiveness, the committee has received training in relevant sexual harassment content and in the equitable analysis of information over the past year. This ensures that any case is handled with the seriousness and sensitivity it deserves, promoting fair treatment and compliance with the law.

Number of committee members

2 incumbents
2 alternates

(collaborators' representatives).

2 incumbents
2 alternates

(company representatives).

ROADMAP FOR DIVERSITY AND INCLUSION

This is structured around 6 fundamental pillars.

6 FUNDAMENTAL PILLARS

INSTITUTIONAL MATTERS

We focus on ensuring that our policies and procedures reflect our commitment to diversity and inclusion at all institutional levels.

GENDER EQUALITY

We prioritize gender equality in all our work practices, from hiring and promotion to professional development and decision-making.

DISABLED PERSONS

We ensure accessibility and inclusion in the workplace for people with disabilities, providing the resources and support necessary for them to participate fully.

INCLUSIVE RECRUITMENT AND PROMOTION

We have developed and deployed our recruitment and selection policy, which gives all candidates equal opportunities, regardless of their gender identity, sexual orientation or any other diversity factor.

LGTBIQ+

We foster an inclusive and respectful working environment for this community, promoting awareness and respect for sexual and gender diversity.

INVOLVEMENT WITH STAKEHOLDERS

We maintain a constant and constructive dialogue with all our stakeholders, ensuring that diversity needs and perspectives are considered and addressed appropriately.
(GRI 3-3) (GRI 405)

In 2024, to ensure the progress of the axes, a work plan has been implemented with activities that promote each one.

- **Institutional matters**
  - Strengthen the dissemination of the Diversity, Inclusion and Human Rights Policy.
  - Diverse baseline.
  - Introduction of a human rights course for all employees.
- **Gender equality**
  - Sexual harassment prevention plan.
  - ModoCálidda promotion: Hobby Communities.
  - Identification of gender wage gaps through the 2024 wage survey.
- **Inclusive recruitment and promotion**
  - MujerEsEnergia (WomenAreEnergy) Program: Workshops to promote female talent.
  - Inclusive selection practices (incognito CV, peer panel, shortlist with female presence).
  - Operations trainees with female STEM talent.
- **Disabled persons**
  - Pilot selection for people with disabilities.
  - Awareness-raising talk on people with disabilities (biases and myths).
  - Implementation of infrastructure improvements.
  - Implementation of the inclusive communication system in customer service centers.
  - Inclusive cultural exhibitions.
- **LGTBIQ+**
  - Promotion of the ethics channel as a means for making complaints in cases of discrimination.
  - LGTBIQ+Pride Day+ communication
- **Involvement with stakeholders**
  - Supplier newsletter.
  - D&I workshops with prioritized strategic suppliers and DEI diagnosis using the WEPS tool (IDB Invest) plus delivery of a toolkit.

For more information on base salary ratio and remuneration, please refer to our annex 13.2.27

11 Everyday wellbeing

Occupational health and safety as a priority at all times

We operate in an industry where the health and safety of our employees and suppliers is a top priority. We take this commitment seriously and rigorously, which is why we comply with various strict occupational safety regulations.

Our internal Health and Safety policy establishes processes, regulations and guidelines with which we always - and above all - guarantee the integrity of the people who work with us. In addition, we also promote health care and wellness through various programs, services and initiatives for the Company's employees and their families.

We are a company that puts life first, works with ethics in mind and a deep social conscience, that trusts, empowers and develops its people, motivating them to work with passion and empathy towards its customers, driving achievement of the extraordinary.

11.1. Occupational health management

We foster a healthy and safe environment that promotes talent, positive energy and respect for life. Our “Life First” value reflects our unwavering commitment to safety and health within the organization. We ensure strict compliance with applicable regulations and guidelines to guarantee a safe and healthy working environment.

We develop our occupational safety and health (OHS) management according to our OHS model, which encompasses 11 elements to strengthen our OHS and process safety culture and maintain a vision of zero accidents.

ELEMENTS OF THE MODEL

1. **Leadership and commitment.** The OHS culture is driven by the OHS policy, as well as visible leadership and constant support from the organization’s leaders.
2. **OHS risk assessment.** We identify, evaluate and control risks in the working environment to prevent accidents and occupational diseases.
3. **Objectives,** goals and programs. We establish measurable objectives and specific programs that promote continuous improvement in health and safety.
4. **OHS training and learning.** We encourage skills development through periodic training that encourages safe practices and continual learning.
5. **Legal compliance, documentation, communication, participation and consultation**. We guarantee regulatory compliance, maintaining fluid communications, updated records and promoting the active participation of our collaborators.
6. **Managing contractors.** We ensure that contractors and suppliers comply with safety standards, integrating them into our OHS culture.
7. **Operational risk management.** We implement effective controls to mitigate risks associated with the organization’s processes and operations.
8. **Emergency management.** We have plans in place to respond efficiently to any emergency situation, minimizing impacts on people and operations.
9. **Verification of conformity.** We conduct periodic audits and assessments to ensure that processes and practices are aligned with OHS standards.
10. **Treatment of deviations.** We manage identified deviations through investigation and corrective action plans to prevent recurrences.
11. **Governance and critical analysis.** We monitor the overall performance of the system, conducting critical reviews to ensure its effectiveness and alignment with strategic objectives.



It is essential to highlight that all employees are represented by an OHS committee (a joint, bipartite body made up of representatives of both our organization and our employees, who elect these members by vote, thus ensuring equal and democratic representation), ensuring active participation and effective communication to promote a safe and healthy work environment.
(GRI 3-3) (GRI 403) (GRI 403-4)

For more information on the OHS committee, please go to annex 13.2.28

We have the following resources available to ensure the effectiveness of our Occupational Health and Safety Management System.

- Various national and international regulations, including the national building regulations, occupational health and safety act, hydrocarbon regulations, and specific regulations for the transportation and storage of hazardous materials.
- Specific procedures for risk assessment, emergency response, incident investigation, and occupational health and safety training.

For more information on the occupational health and safety regulations, please go to our annex 13.2.30

MANAGEMENT INDICATORS

- **Lost time injury frequency rate (LTIF):** is used to evaluate the number of lost time accidents per 240,000 man-hours worked.
- **Proactive performance index (PPI):** The objective is to validate compliance with proactive practices such as behavioral observations, operational minimums for critical risks, proactive management meetings with strategic allies and rules that save lives.
- **Process safety incident frequency rate (PSFI):** used to measure the number of process safety incidents per 1,000,000 man-hours worked.
- **Process safety milestones:** are considered to validate compliance with key actions or strategic steps for process safety.



SCOPE OF THE SYSTEM

Our occupational health and safety management system covers all processes carried out in the administrative offices (San Borja and customer service centers), the operating centers of the natural gas distribution system (valve chambers, city gates and stations), new projects and services by contractors and suppliers (network construction, maintenance, general services, etc.).

OHS PARTICIPATION, CONSULTATION AND COMMUNICATION MECHANISMS

These include internal programs to inform employees about company objectives and OHS management, led by the general manager. OHS campaigns seek to raise awareness among personnel about risk prevention. In addition, we use corporate mailings and newsletters to disseminate relevant OHS information, and we conduct internal and external audits to assess compliance with international standards and improve management systems. We also conduct proactive meetings with strategic allies (contractors), focused on OHS performance awareness and risk identification.

In addition, we conduct an annual measurement of the perception of safety culture to assess how employees value and understand safety-related practices and behavior within the organization.

These mechanisms are aimed at our employees, contractors and suppliers, in order to promote a safe and healthy working environment. (GRI 3-3) (GRI 403)

ACHIEVEMENTS 2024

- **Compliance with strategic behavioral observations (SBO).** Strategic personnel (directors and assistant managers) have demonstrated their leadership in behavioral observation (SBO) to systematically identify safe and unsafe behavior and attitudes of people doing their jobs, with 100% progress.

- **Visible leadership.** Cálidda's senior management and strategic allies (directors, managers, assistant managers) have demonstrated their commitment to OHS through the implementation of proactive practices; as well as behavioral observation (SBO); participating in and leading proactive management meetings (REMPAC) to disseminate OHS performance; generating knowledge and taking preventive action. The 11 rules that save lives, lessons learned from occupational accidents and OHS deviations, were also reinforced in these practices.

- **International ISO 45001:2018 certification renewal.** Cálidda retained its ISO 45001:2018 international certification for the OHS Management System. An external audit of our OHS management system was conducted by an ISO 45001:2018 accreditation company, meeting the evaluation criteria (0 findings).



- **Reduction of accidents at work.** In 2024, occupational accidents have been reduced by 36% and disabling accidents by 20% with respect to 2023.

- **New life-saving rule.** Based on the August fatality, a new rule ("Benavides") was implemented to avoid the risk of being run over and to reinforce the guidelines for operating heavy machinery.

- **We passed the GEB OHSMS assessment.** TGI's sustainability management evaluated our OHS management system in order to monitor compliance with the 11 practices contained in the OHS model. For this purpose, a rating scale from 0 to 4 for the required criteria is used. In 2024 we obtained a rating of 4, the best in the last 3 years.

- **NEBOHS process safety**. 9 members of the operations department and 6 members of the integral safety office obtained the NEBOHS process safety certification to implement strategies that minimize incidents, optimize operations and guarantee the safety and sustainability of the facilities.

NEBOHS is an internationally recognized qualification awarded by the national examination board in occupational safety and health of the United Kingdom, highly valued in industry, especially in the oil and gas, chemical, pharmaceutical and other sectors where industrial processes involve inherent risks. This certification focuses specifically on safety management in industrial processes, providing professionals with the knowledge and skills necessary to identify, evaluate and control the risks associated with these processes.

- **Kick-off project for the implementation of the process safety management system:** In August, the process safety management system (PSMS) implementation project was kicked off, marking a key and crucial milestone in the strategic management of the risks associated with hazardous materials in our operations. This event laid the groundwork for strengthening safety culture, aligning all levels of the organization with international standards and industry best practices. As a result, we established clear objectives and defined roles and a collective commitment to ensure operational safety, minimize risks and promote the sustainability of our facilities.

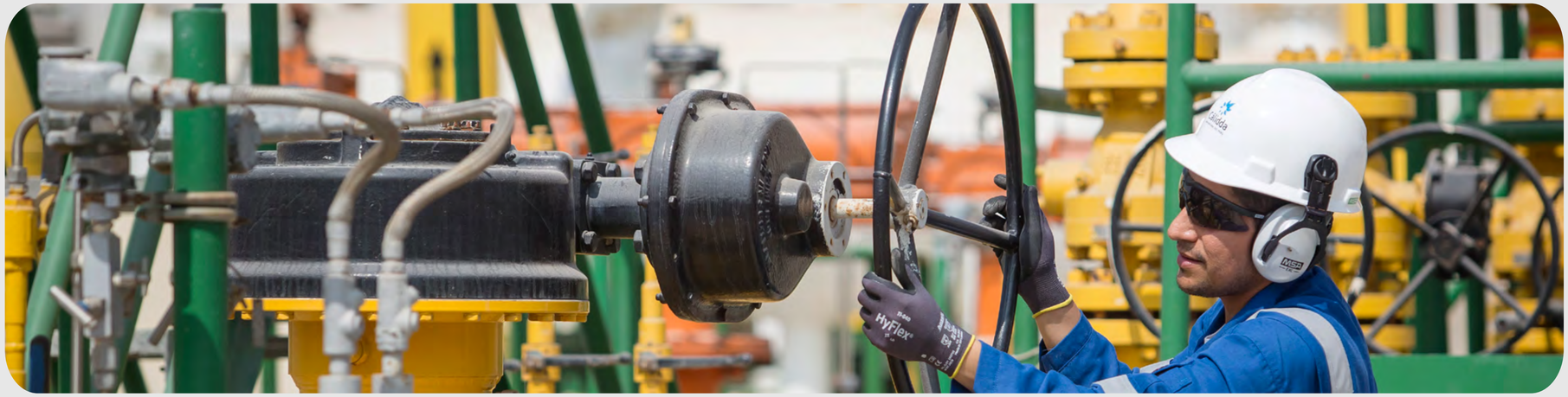
The following main activities were carried out in 2024:

- Specialized technical advice during implementation of the process safety management system to provide support during implementation, ensuring regulatory compliance, risk mitigation and strengthening the safety culture.
- Review of safety management in the design of NGDS facilities to evaluate and ensure that the design of Cálidda's facilities and processes complies with internal policies, legal requirements and best safety practices, identifying and mitigating weak points that may generate risks of leaks, fires or explosions.
- Review and identification of improvements of process risk analysis (PHA) studies to evaluate the quality of PHA's in Cálidda, ensuring that risk analyses are complete, accurate and comply with regulatory standards, with the objective of identifying areas for improvement and strengthening risk management to optimize operational safety.

> **Acquisition of personal protective equipment for operational emergencies.** In order to ensure the physical integrity of our employees, we manage the acquisition and delivery of industrial equipment to operations technicians, guaranteeing that they have adequate tools to face possible operational emergencies. This effort was immediately supported by the finance department, which allocated the necessary resources, demonstrating our commitment to safety and alignment with our cultural values.

> **Participation in the international OHS congress – San Marcos University.** We took part in the 4th International OHS congress, which included a conference entitled Beyond OHS: process safety for the prevention of major accidents, by engineer Aldo Renato Espinoza Cerna.

> **Process safety committee.** In November, the new process safety committee was created to guarantee the integrity of the operations and the natural gas distribution system, under the guidelines of the process safety management system (SGSP). This committee has the active support of senior management, ensuring their commitment to the implementation and sustainability of the model. **(GRI 3-3) (GRI 403)**



OCCUPATIONAL HEALTH AND SAFETY SYSTEM COVERAGE INDICATORS

100%

of own employees are covered by the OHS system (445 collaborators)

100%

Of workers who are not employees are covered by the OHS system (6,238 non-collaborator employees)

For more information on coverage of the OHS system, please see the annex 13.2.31

11.2. Security programs

In our quest to comply with legal and regulatory safety requirements in every operation, we also recognize that our management contributes directly to the well-being of our employees, operational efficiency and business continuity in an industry that requires the application of exceptional standards.

To manage this, we outsource the occupational health service to a clinic. Thus, we have placed a specialist physician, a supervising physician, a medical supervisor and a medical operative at the disposal of our collaborators in Cálidda. The team has specialized professionals to prepare the occupational health baseline, the annual occupational health plan and the workers' health surveillance program. He is also responsible for implementing and keeping our organization's medical file and the medical examination procedure up to date, while always maintaining confidentiality.

Routine tasks include the following.

- Validating the skills of our employees considering the hazards and risks of the position and the efficiency required.
- Coordinating medical re-evaluations of cases of suspected occupational diseases.
- Evaluating ergonomic and psychosocial risks in the different workplaces.
- Providing medical attention in case of emergencies to internal and external collaborators.

Conducting occupational medical surveillance of our employees through individual meetings and providing recommendations to improve their health.

Our employees can consult an occupational physician at any time. They also benefit from periodic medical examinations: For those in operational positions, this is annual, while for those in administrative positions it is every two years.

This clinic is registered and authorized by Peru's General Healthcare Directorate - DIGESA. In addition, we conduct audits to ensure compliance with our occupational health program (GRI 403-3)

11.2.1. COMMITMENT TO EMPLOYEE HEALTH

The well-being and health of our employees are priorities. In this regard, we provide prevention and health promotion programs that include private family health insurance, life insurance, oncology insurance, insurance for parents, maternity program, personalized nutritional counseling and emotional support.

Occupational health services (GRI 403-3) (GRI 403-6)

Our people management strategy focuses on improving the employee experience. This includes the provision of health services such as those listed.

- **Advice from an occupational physician.** We provide continuous occupational health advice and comply with all relevant regulations.
- **Occupational medical examinations.** We carry out periodic examinations in accordance with the legislation.
- **Family and oncology health insurance.** We offer full family health insurance coverage, including oncology insurance.
- **Parent insurance.** We provide a special policy for the parents of our employees.
- **Health insurance for children over 18 years of age**. We provide health insurance for our employees' children between 18 and 28 years of age.
- **Nutritional and emotional counseling.** We offer nutritional and emotional counseling both in person and virtually.
- **General practice.** We offer general practitioner services covered 100% by the company.
- **Preventive health campaigns.** We carry out vaccination campaigns and preventive check-ups.

we provide prevention and health promotion programs that include private family health insurance, life insurance, oncology insurance, insurance for parents, maternity program, personalized nutritional counseling and emotional support.

HEALTH PROMOTION PROGRAM

We manage the following health and wellness prevention and promotion programs.

- **Occupational health program.** Prevents work-related illnesses through occupational risk management.
- **“Yo Vivo Saludable” (I live a healthy life) program”.** Promotes healthy work environments and lifestyles, including physical and mental well-being.

It is worth mentioning that as far as wellness is concerned, we offer a variety of benefits aimed at improving the quality of life of our employees.

- **Energetic hobbies: communities.** This program consists of providing integration spaces for employees, who join according to common tastes or interests in sports or hobbies. As part of its work-life balance plan, Cálidda rents soccer, volleyball, tennis and basketball courts for its employees, thus responding to the need to generate a healthy work-life balance, putting lives first.
- **Shining scholarships**. This is part of our professional development strategy. The objective of the program is to recognize superior performance by our employees, seeking to improve their quality of life through personal and professional growth. Scholarships are awarded on a semi-annual basis for undergraduate, master’s and doctoral studies.
- **Calidda mode: hybrid work.** This began with a pilot scheme in the last months of 2022 and was formally implemented in April 2023. The plan also has flexibility as a main component. Employees can attend the office up to a maximum of 2 days a week and the remaining 3 days they can work remotely from home, which means promoting work-life balance, saving money and contributing to the environment. In addition, as part of the benefits package we provide 4 coupons for days off and short Fridays throughout the year.
- **English for all.** This program aims to develop second language skills among our employees. It is also aligned with our purpose, with an emphasis on well-being and quality of life. This benefit is available to all company personnel and includes a subsidy of up to 70% of the monthly cost of the course. The program opens twice a year. The following benefits are also included.
  - Free books from the beginning of the cycle.
  - Free tuition.
  - Free initial examination.
  - Free conversation workshops.
- **Extended paternity leave:** This initiative seeks to generate a unique working environment by promoting gender equity, co-responsibility in child rearing, and valuing the work and role of men. This benefit offers 10 days of leave in addition to statutory leave.



11.3. Safety performance

We always prioritize safety in our operations. We firmly believe that every accident, occupational illness or damage to the integrity of our facilities is preventable. In this way, we not only guarantee the well-being of our employees, but also contribute to the profitability of our organization by reducing costs, business continuity, strengthening our reputation and fostering an integral safety culture.

We manage responsibly and with values

We follow the zero accidents model and adhere to our core value “Lives First”, focusing on preventing any negative impact on our workers, the environment or our operating facilities.

In addition, the incorporation of the process safety department has been a fundamental step in strengthening our integrated safety management system. Its systematic approach has made it possible to identify opportunities for improvement, standardize procedures and ensure compliance with standards, in line with the organization’s strategic objectives. In doing so, we ensure that every process is designed to protect people, asset integrity and the environment. In this way, we also promote continuous improvement at all levels of the company.

To compile the indicators, Cálidda’s man-hours (m/h) are consolidated on a monthly basis, as well as those of contractors reported monthly through a digital platform. All this information is processed to obtain the indicators manually and automatically.

Regarding occupational health and safety management with our contractors, we receive reports of their indicators, such as accidents and m/h, on virtual forms. As far as process safety is concerned, our emergency and operations department reports incidents to us. We store this data and keep it updated based on investigations into events.

We would also like to emphasize that no employee is excluded from these processes.

Likewise, we have measures to prevent and mitigate possible risk factors identified with occupational health and safety.

PREVENTIVE MEASURES

- We require OHS accreditation from contractors for the provision of goods and services to our organization.
- We apply penalties for OHS non-compliance as part of our contractual requirements.
- We implement the controls of the hazard and risk identification matrix - HRIP relating to OHS.
- We perform on-site inspections to detect substandard acts and conditions.
- We have an annual program that includes a set of prevention activities in this regard. This is established every year and is aligned with our company’s objectives to ensure safe work.

HAZARD AND RISK IDENTIFICATION PROCEDURE (HRIP)

We have a structured hazard and risk identification procedure (HRIP), which guides preparation of the HRIP matrix. This matrix is reviewed annually or when there are any changes in facilities, equipment, work procedures or regulations. (GRI 403-2)

HRIP MATRIX CHANGE MANAGEMENT

When changes that affect the IPER Matrix arise, we convene a meeting with the person responsible for the process and the Occupational Safety and Health (OHS)



area). The associated hazards and risks are analyzed to evaluate their criticality. Depending on the control hierarchy, we implement all necessary operational controls. In cases of unacceptable risk, residual risk controls are applied.

EMPLOYEES' RIGHTS AND OBLIGATIONS

Employees have the right and responsibility to report any occupational hazard or risk situation to their immediate supervisor, in coordination with the OHS area and the OHS committee. These reports lead to risk assessment and possible updating of the HRIP matrix.

In addition, employees may stop activities or leave the site in the event of serious and imminent risk, as stipulated in the internal OHS regulations (RISST). They are protected against acts of hostility or coercive measures by the company arising from their OHS duties. (DJSI 1.8.2)

INCIDENT INVESTIGATION AND ANALYSIS LOG

Cálidda has a procedure for incident investigation and analysis recording. Employees report incidents to their immediate supervisors and to the OHS department. A meeting is convened with those involved, including the OHS engineer and OHS committee member, to conduct a root cause analysis using the loss control methodology. The results are documented on a form with an action plan, responsible parties and execution deadlines. This assessment determines whether the HRIP matrix needs to be updated. (GRI 403-2)

KEY EMPLOYEE HEALTH AND SAFETY INDICATORS

ZERO

- 0 fatalities due to occupational accidents among employees
- 0 workplace accidents with major consequences for employees
- 0 severity index for collaborators
- 0 In lost-time occupational injury rate (LTIFR) among employees
- 0 occupational diseases in employees
- 0 deaths due to occupational disease

KEY CONTRACTOR HEALTH AND SAFETY INDICATORS

1
fatalities due to occupational accidents among contractors

1
occupational accident with major consequences for contractors

502.71
severity index for collaborators

0.29
lost-time occupational injury rate (LTIFR) among collaborators

0
occupational diseases in contractors

0
deaths due to occupational disease

For more information on key indicators on Health and Safety, please refer to the annex 13.2.32

12 Rights, duties and commitments

Our integrated approach to human rights, climate strategy and environmental management

A fundamental part of our strategic approach to sustainability is our management's unrestricted respect for human rights. That is why we not only employ due diligence, but also a series of internal mechanisms and procedures for collective bargaining.

We also assume an unwavering environmental commitment, of which our climate strategy is a key component, among others, to achieve decarbonization by 2030.

Such commitments are also part of our alignment with the SDGs, in direct harmony with our purpose, which allows us to provide a better quality of life for more and more people in Peru.

We seek operational eco-efficiency through proper management of our energy resources and water consumption. But also the way we manage our waste. Parallel with this, we have specific guidelines for the conservation and care of biodiversity in the areas in which we operate.

COMMITMENT TO HUMAN RIGHTS

We work with respect for human rights. In this regard, we are committed to complying with national and international standards. This includes particular emphasis on the United Nations Guiding Principles on Business and Human Rights.

In 2011 we signed the letter of commitment to the Global Compact, expressing our support for the 10 principles of this institution in the areas of human rights, labor, environment and the fight against corruption.

We also have a corporate human rights policy that establishes our framework for action in all relations and territories where GEB and its subsidiaries operate. Furthermore, we have been complying fully with social and labor regulations, ensuring the continuity and strengthening of our employees' unions and basing our talent management strategy and union management on providing legitimacy and trust. **(DJSI 3.2.1)**



POLICIES AND MECHANISMS FOR RESPECTING HUMAN RIGHTS

SUSTAINABILITY POLICY

Aims to ensure that our business operations are carried out with excellence and generate shared value. In this way, we ensure respect for human rights and generate trust among our stakeholders. All with a focus on social dialogue.

DIVERSITY AND INCLUSION POLICY

establishes the general principles and guidelines for promoting and maintaining a working environment and corporate culture with equal opportunities, rights and responsibilities, free of any type of discrimination and guaranteeing equality among all persons. **(GRI 3-3) (Human rights) (Own indicator: Human rights)**

HUMAN RIGHTS POLICY

Establishes human rights guidelines to be complied with and to ensure, in all relationships between Cálidda and its strategic partners, a total commitment to embrace, respect, and, when necessary, repair, human rights enshrined in the universal declaration.

12.1. Human rights management

The importance we place on human rights management is focused on maintaining an ethical and socially responsible commitment in all our operations to strengthen our reputation and level of sustainability. This approach enables us to build strong and positive relationships with employees, communities and partners, and is a key pillar in ensuring fair and respectful business management.

Our corporate human rights policy establishes the framework for action to ensure respect and promotion of human rights in all relationships and territories where Grupo de Energía de Bogotá and its subsidiaries operate. In this context, we carried out several actions.



PERFORMANCE AND ACHIEVEMENTS 2024

- **We held a workshop for strategic suppliers to inform them of the importance of human rights management, training representatives from a total of 11 companies.** (DJSI 3.2.1)
- **We promote the importance and training of our employees through a mandatory course at the Universidad Cálidda, providing training in human rights for 96% of our employees.**
- **We are committed to the development of our employees and contributing to a better society through "let's live diversity and inclusion".**
- **We have developed informative modules on human rights issues for contractors and suppliers. These consist of 9 informative capsules and one summary capsule that are shared at the monthly meetings with the community relations team. In addition, the summary capsule was shared by the community relations teams of contractor companies to all their employees, reaching 1,369 employees of 4 companies.** (GRI 3-3) (GRI 406) (GRI 407) (GRI 408) (GRI 409) (GRI 410)

Our implementation procedures include training and adjustments to the diversity and inclusion committee's rules of procedure. Likewise, Cálidda's corporate human rights policy establishes a framework for action with 37 commitments, focused on employees, communities and suppliers/contractors.
(See it at the following link**)**

UPCOMING PROJECTS AND ACTION

- In the coming years we plan to continue with the cyclical process of due diligence analysis, including a biannual reevaluation of the risk matrix and an evaluation and adequacy of the claims system.
- In 2025 the focus will be on consolidating the due diligence process and developing a plan to monitor the effectiveness of controls to mitigate the impacts being prioritized. (3-3 GRI) (GRI 406) (GRI 408) (GRI 409) (GRI 410)
- Objective 2025: implementing due diligence in human rights.
- Objectives: Re-evaluation of the risk matrix and analysis to update the claims system. (GRI 3-3) (Human rights) (Own indicator: human rights)

For more information on our human rights management, please see the annex 13.2.35

12.1.1. Due diligence

We focus our due diligence process on assessing critical issues such as child labor, freedom of association, the right to collective bargaining, equal pay and discrimination. We applied this assessment specifically to vulnerable groups such as women, children, employees of third parties and local communities, and did not identify significant risks in these areas. It is worth mentioning that the main human rights risk faced by the company, according to the evaluation carried out and reflected in our risk matrix, is that related to the impact on third parties during our construction processes, including water, noise and air pollution, as well as limitations on free transit and access to basic services. Although the corresponding controls are already in place in the construction procedures to minimize such impacts, there is also an opportunity to improve them and reduce the risk involved. Throughout 2024, 0 cases of human rights violations were identified in our operations and activities. **(GRI 406-1) (GRI 407-1) (GRI 408-1) (GRI 409-1) (GRI 410-1) (11.18.2) (DJSI 3.2.2)**

ZERO cases of human rights violations were identified



12.1.2. Collective bargaining agreements

Collective bargaining agreements are essential to us, especially in the energy sector, where labor harmony and stability are crucial to the company's operations and reputation. These agreements also reflect our commitment to a fair and equitable working environment.

OUR MANAGEMENT RESOURCES

- Relations with labor unions: We maintain a proactive approach to union management, based on legitimacy and trust. Likewise, through via our labor relations department we foster communication and constructive relations with labor unions. As of 2024, 3.86% (16 of our employees) are members of the Sindicato Unitario de Trabajadores de Cálidda (SUTRACADD). **(DJSI 3.1.7)**
- Bargaining process: we implement an efficient collective bargaining process, with equal representation and a focus on fast and fair results. The current collective bargaining agreement includes a clause that establishes the rules for holding periodic meetings, thus guaranteeing constant dialogue between the two parties.

ACHIEVEMENTS 2024

- **Collective Bargaining Agreement:** in force from December 2022 to December 2024, reflecting our commitment to labor rights.
- **Compliance with Commitments:** full compliance with the commitments assumed in the collective bargaining agreement, strengthening our reputation as a responsible employer.
- **Human Rights Policy:** inclusion of commitments related to partnership and collective bargaining in our human rights policy.
- **Reinforcement of benefits:** beyond those established in the agreement, we extend benefits to our employees, promoting an inclusive and supportive working environment. To this end, has implemented a benefits page so that employees can learn about and use them. We also carry out campaigns to promote these. **(GRI 3-3) (Human Rights) (GRI 2-30)**

12.2. Our climate strategy

Our climate strategy focuses on safeguarding the environment, preventing pollution, mitigating environmental impacts and reducing greenhouse gas (GHG) emissions). In this context, we continuously adjust our processes to cope with climate risks, always with a view to achieving operational excellence on an ongoing basis.

OUR MANAGEMENT

We are signatories to the Paris Pledge for Action. Also, in line with our environmental policy, our concern for a safe and stable climate drives our commitment to the widespread use of natural gas, a clean energy source.

Thus, the our climate strategy is controlled by our board of directors, considering the perspectives of all our stakeholders. To carry out its functions, it relies on careful analysis of aspects relevant to our performance and the development of policies, strategies and procedures in economic, social and environmental matters. In the latter, our strategy highlights those issues related to climate.

We support the board of directors through the creation of 3 committees, which assume crucial roles in the implementation and supervision of corporate policies related to climate and sustainability. These committees are:

3 COMMITTEES

FINANCE AND INVESTMENT COMMITTEE

Created as our social body, this committee manages social matters by addressing critical issues, identifying appropriate responses and overseeing strategies, policies and procedures. It is also responsible for monitoring financial management, long-term planning and analyzing new business opportunities. Its support for the board of directors includes recommendations on investment projects and resource allocation to ensure the sustainable operation of the company.

AUDIT AND RISK COMMITTEE

Is responsible for supervising and evaluating compliance with the annual internal audit plan and addresses the company's business risks and processes. It also reports periodically to the board of directors on the social risk matrix, facilitating identification and prompt action. This committee also oversees compliance with regulations in the preparation, presentation and disclosure of financial information.

GOVERNANCE, SUSTAINABILITY AND COMPENSATION COMMITTEE

Is responsible for proposing and supervising compliance with corporate governance measures and our sustainability approach, it also makes reviews and recommendations in order to incorporate suggestions on environmental, climate and sustainability issues. We thus ensure our alignment with global trends, international standards, social and environmental risks and opportunities, as well as with the requirements of investors and ratings agencies.
(DJSI 2.5.4)

Thanks to the active and responsible development of these bodies, at Cálidda we deploy our climate strategy in a comprehensive manner in the form of the following initiatives:

- Carbon footprint program
- Decarbonization Plan 2030
- GHG emissions prevented program
- Fugitive emissions management
- Energy efficiency program
- Water footprint program

INCENTIVES RELATED TO CLIMATE CHANGE

At Cálidda, we have implemented a system of monetary incentives aimed at encouraging the reduction of our carbon footprint and linking it to the remuneration of certain key positions. During 2024, a total of 16 employees obtained this benefit. These incentives are part of our Performance Evaluation process payments. In this process, we define clear objectives and assign specific rating metrics and percentages to each employee, which we use to evaluate their performance at the end of the year.

The target set for 2024 was to reduce the scope 1 and 2 carbon footprint by 17.3% compared to one of the climate scenarios (BAU). Ratings ranged from 0 to 4, where 3 represented expected and 4 exceeded expectations. A bonus was awarded upon achieving a rating of 4, with a reduction of 24.5%. In this way, we seek to align our individual efforts with the company's environmental goals, encouraging everyone to contribute actively to climate change mitigation. (DJSI 2.5.6)

The defined roles that can benefit from the bonus are:

- Chief Executive Officer, Chief Operating Officer, Director of Sustainability and Reputation
- Environmental Management and Archeology Coordinator
- Assistant Maintenance Manager, Assistant Operations Manager, Assistant Sustainability Manager
- Operations supervisor
- Operations and Network Technician
- Environmental management analyst

RISK IDENTIFICATION AND MANAGEMENT

We have identified that our climate risks are concentrated around changing consumer preferences and stigmatization of the sector, which could lead to exposure to litigation. To manage these risks, we have established three strategic controls.

On the one hand, each month we conduct analyses of the competitiveness of natural gas versus substitute fuels, evaluating prices and tariff categories to understand the economic impact of this resource compared to alternatives. On the other hand, we have implemented a climate management plan that includes adaptation and mitigation measures for possible climate impacts. At the same time, we have drawn up and are following a decarbonization route, focused on controlling and reducing our carbon footprint. (GRI 3-3) (GRI 305)

TABLE 1. Risks and opportunities arising from climate change that have the potential to generate substantial changes in Cálidda's 2024 operations, revenues or expenses (GRI 201-2)

Category	Renewable	Opportunities
Description of risk/opportunity	Change in consumer preferences and stigmatization of the sector.	Increased energy demand.
Classification (physical, regulatory of any other kind)	Transitory - commercial	Transitory - commercial
Description of impact	> Potential losses associated with climate risks increase as the scenario becomes more sustainable, maximizing the need for mitigation and adaptation measures. > Transition risks are significantly higher than physical risks, with the greatest impact associated with changing consumer preferences and stigmatization of the sector.	> The potential gains are greater in the business as usual scenario, this being the context in which mitigation and adaptation measures would have a greater effect. > The products and services category is the most relevant in terms of potential gains, with increased energy demand gaining relevance in the least sustainable scenario.
Methods used to manage risk/ opportunity	Monthly analysis of the competitiveness of natural gas vs. substitute fuels, climate management plan and decarbonization pathway.	Climate management plan and decarbonization roadmap.

Roadmap for climate change risk management

2021

- Climate change risks and opportunities taxonomy
- High-level risk management analysis

2022

- Climate change risk and opportunities quantification
- TCFD Report

2023

- Incorporation of Climate change risks in the strategic risk matrix
- Design climate change mitigation and adaptation plans



Diagnosis → **In depth analysis** → **Incorporation of risk**

Risk Taxonomy → Definition of climate scenarios → Identification of variables associated to the scenarios → Estimation of risk parameters → Climate value at risk

2024

Follow-up of action on climate risks and opportunities established in the climate management plan.

(GRI 3-3) (Climate strategy and environmental management) (Own indicator: Climate strategy and environmental management)

12.2.1. Our decarbonization pathway to 2030

Framed within our fundamental commitment to align our operations with global sustainability and emissions reduction goals, the 2030 decarbonization roadmap is the materialization of our comprehensive strategy to transition our company to a more sustainable and lower-carbon energy matrix by 2030. We aim to adopt cleaner and more efficient technologies, promoting innovation in all our processes. To this end, the consideration of diverse climate scenarios is important in order to generate long-term value, so that we can contribute to a more sustainable future.



DECARBONIZATION PATHWAY

We have identified 3 defined climate scenarios for the evaluation of our risks and opportunities. Each of these and their respective characteristics are presented below:

1. ZERO EMISSIONS SCENARIO (SSP1 – 1.9 + NZE):

Assumes the achievement of 0 net emissions in the energy sector globally by 2050. This scenario involves international cooperation, investments in sustainable technologies and a rapid decrease in the use of fossil fuels, aligning with the main UN SDGs.

2. SUSTAINABLE PATHWAY (SSP1 – 2.6 + SDGS):

Only developed economies will achieve 0 net emissions by 2050, while the rest will achieve it by 2070 at the latest. This scenario implies an increase in the use of clean energies and a gradual decrease in the demand for fossil fuels.

3. BUSINESS AS USUAL (SSP2 – 4.5 + STEPS):

Policies are met, but we do not assume that governments will achieve 0 net emissions by 2050. Demand for fossil fuels remains high, driving prices up and investment in renewable energy and green technologies down.

We have voluntarily joined the Peru carbon footprint program, an initiative supported by the Ministry of the Environment - MINAM. Under this perspective, we not only report on our carbon footprint, but also direct our efforts towards achieving carbon neutrality, reflecting our proactive approach to environmental management and the drive towards more sustainable practices. Likewise, the operational venting we carry out is included in our annual maintenance program, approved by OSINERGMIN. (11.1.1)

The decarbonization plan includes several measures aligned with Grupo Energía Bogotá's corporate policies. With the aim of reducing 30% of the emissions generated by Cálidda's operation by 2030, the initiatives of the decarbonization route are as follows: (GRI 3-3) (GRI 305)

1. **Waste management:** In accordance with the initiative to increase recoverable waste, Cálidda will expand its portfolio of waste managers, ensuring that they offer waste treatment and/or recovery alternatives, leaving final disposal and landfills as the last alternative.
2. **Hybrid work - Conecta Contigo:** In line with the national goals of digital disconnection, the company has implemented hybrid working, that is, working some days from home and other days of the week in the office. This aims to promote digital disconnection, generating benefits for workers and their environment.
3. **Replanting:** Each year Cálidda must evaluate its CO2e offset options. The requirements to opt for a compensation project are as follows:
To be a REDD+ project. This is an international framework whose name stands for "reducing emissions from deforestation and forest degradation, conservation and enhancement of existing forest carbon stocks, sustainable forest management".
To have VCS (verified carbon standard) certification, a global standard for GHG emission reduction and elimination projects. A rigorous evaluation process must be followed in order to obtain certification. VCS projects cover a wide range of sectors, including renewable energy, such as wind and hydroelectric projects, and forestry, including the prevention of deforestation, among others.
Hold CCB (climate, community and biodiversity) certification, which ensures that land management projects have been implemented using best practices for community involvement and providing clear benefits for local communities and biodiversity conservation.
4. **Prevention of leaks by third parties:** At present, due to different activities by third parties, leaks may occur in Cálidda's distribution network. These activities may be associated with excavations for large construction or exploration projects, to projects of lesser impact, such as remodeling private property, planting trees, installing fences, among other activities that may affect underground pipes. Currently, plans and structures are in place to publicize the location of natural gas distribution pipelines. With this in mind we recommend a plan to improve publication and communication so that all companies planning to carry out these activities communicate with Cálidda.
5. **Efficient transport:** transportation is currently one of the 5 sectors that emit the most greenhouse gases worldwide, with fossil fuels contributing a large percentage of emissions, especially CO_2e.
Therefore, at Cálidda we are constantly replacing our vehicle fleet or converting them to cleaner fuels such as vehicular natural gas (VNG).
6. **Sustainable supplier management:** Companies committed to sustainability take into account their suppliers' supply chain, practices and commitment.

HUELLA DE CARBONO | PERÚ

Hemos integrado de manera voluntaria el programa de Huella de Carbono Perú, una iniciativa respaldada por el Ministerio del Ambiente – MINAM.



Therefore, suppliers' management of their daily operations is increasingly relevant, as this can directly impact category 4 of the carbon footprint calculation based on ISO 14064:2018 for purchased goods, final disposal of waste and other indirect sources.
For this sustainable supplier management initiative, it is necessary to take into account ESG - environmental, social and governance - criteria, which in practice refer to the factors that make a company sustainable through its social, environmental and good governance commitments, though without neglecting financial aspects.

7. **Use of renewable energy:** Renewable energy has become the most attractive generation technology for investment in all regions of the world. A powerful combination of trends on both the supply and demand sides is helping solar and wind power compete with conventional energy sources and come out on top.
8. Yo Reduzco program: Since 2023, Cálidda has been developing the Yo Reduzco (I'm reducing) program, an initiative focused on education and direct action against climate change. We recognize that the daily activities of our employees have an impact on greenhouse gases GHG) emissions and it is essential to promote both awareness and action to mitigate this impact.

To stimulate this awareness, we have implemented environmental branding in key areas of our offices and operational sites. This educational campaign promotes practices to reduce the consumption of resources such as water and energy, proper waste management and the conscious use of paper.
Beyond raising awareness, we seek to empower our employees with practical tools for action. We established alliances with vehicular natural gas (VNG) conversion service providers, offering significant discounts for implementation. This measure not only benefits our employees by facilitating a transition to cleaner and more economical fuel, but also reinforces our commitment to reducing our corporate carbon footprint.

2024 MILESTONES

During this period, we continued with our carbon footprint measurement methodology, following international standard ISO14064, 2018 version. On a broader level, we continued with the implementation of our 2030 decarbonization plan, actively involving those responsible for each key process: Operations, maintenance, integrity, emergencies, procurement and others. Thus, we were able to implement initiatives to reduce GHG emissions, such as:

HEATER OPTIMIZATION

We adjusted the operating parameters, which allowed us to reduce natural gas and electricity consumption. We achieved reductions in Scope 1 and 2 GHG emissions.

RENEWAL OF THE VEHICLE FLEET

We introduced two pilot schemes in the vehicle fleet, prioritizing the use of VNG and hydrogen over other fuels such as diesel (biofuel pilot) and gasoline.

RENEWABLE ENERGY

We installed 80 solar panels at Lurin 02, generating electricity that enables a reduction in scope 2 GHG emissions. .

(GRI 3-3) (GRI 305) (GRI 201-2)



Furthermore, we are changing the energy matrix of our customers in order to manage the CO_2e emissions we have avoided. The sustainability and reputation department, together with other positions in the commercial area, has incorporated this objective into their activities. Similarly, those employees who obtained a minimum score in the performance evaluation, received a bonus for their commitment to achieving the goal. (GRI 3-3) (GRI 305) (GRI 201-2)

During this year 2024 we have not carried out any venting or flaring other than that included in the maintenance plan for the natural gas distribution system. In addition, we monitor our fugitive emissions with 100% coverage of the pressure regulating stations in our natural gas distribution system. (11.1.1)

ACHIEVEMENTS 2024

Achievement of the goals we set for this period produced the following results:

- **For the third consecutive year, we obtained the first and second star for measurement and verification of our carbon footprint. This time, for the 2023 period.**
- **3,069.78 tCO_2e of emissions avoided (reduced), reaching 142% compliance with the target.**
- **We have reduced GHG emissions by 24.5% with respect to the business as usual (BAU) target, above the figure of 17.3% for the 2024 period.**

(GRI 305-4) (GRI 305-5) (GRI 305-7)

UPCOMING PROJECTS AND ACTION

Looking ahead to 2025, we are committed to making significant progress in our greenhouse gas (GHG) emissions reduction strategy). To achieve this, we have outlined a number of key challenges that we will seek to meet:

- Continuity with the pilot scheme in the vehicle fleet based on VNG and hydrogen consumption.
- Continuation of the Peru carbon footprint program and recognition for management in the 2024 period.
- Expansion of the solar panel pilot scheme to other stations on the natural gas distribution system.
- Task force on climate-related financial disclosures (TCFD): In 2025 we will produce our second TCFD report.

The indicators related to our emissions management are given below. It is important to mention that we currently work with 2 criteria for calculating emissions. Gross emissions do not include offsets, and net emissions include offsets. It is important to mention that scope 1 includes category 1, scope 2 includes category 2 and scope 3 includes categories 3 and 4 of our emissions (categories calculated according to ISO 14064-2018).

By 2024, we had offset 1,553.05 tCO_2e for scope 1,573.23 tCO_2e for scope 2 and 1,593.72 tCO_2e for scope 3. Our offsets in 2024 are made through the REDD+ Castañeros project in Madre de Dios and the REDD+ Cordillera Azul National Park project with a total of 3,320 carbon credits acquired. (Own indicator: Climate strategy and environmental management)

We are changing the energy matrix of our customers in order to manage the CO_2e emissions we have avoided.



OUR KEY CLIMATE STRATEGY INDICATORS

Offset emissions

1,153.05 tCO_2e

Scope 1 offset (1140.39 tCO_2e by 2023)

573.23 tCO_2e

Scope 2 offset (613.93 tCO_2e by 2023)

1,593.72 tCO_2e

Scope 3 offset (1,565.68 tCO_2e by 2023)

3,320

bonds purchased in 2024

Our offsets were made through the REDD+ Castañeros project in Madre de Dios and the REDD+ Cordillera Azul National Park project.

Scope 1 (GRI 305-1)

15,510.76 tCO_2e

Scope 1 net emissions (15,661.50 tCO_2e in 2023)

18,495 tCO_2e

Our Scope 1 emissions target

24.5%

of GHG emissions come from CH4 (25.17% by 2023)

Scope 2 (GRI 305-2)

0 tCO_2e

location-based net indirect emissions (Scope 2)

0 tCO_2e

net market-based indirect emissions (Scope 2)

676.98 tCO_2e

Scope 2 goal (471.72 tcO_2e by 2023)

Scope 3 (GRI 305-3)

2,883.90 tCO_2e

net indirect emissions





Other key emission indicators

52.71 USD/tCO_2e

2024 internal carbon price

3,069.78 tCO_2e

Thanks to our initiatives, we have been able to reduce in scopes 1, 2 and 3

188.21

NOx emissions (356.99 in 2023)

0.570

SO_2 emissions (0.871 in 2023)

0.028%

of ventilation, fugitive and pneumatic leaks (0,027% by 2023)

For more information on emission indicators, please refer to the annex 13.2.36

12.3. Operating efficiency

12.3.1. Energy

Aware of our commitment to adaptation and mitigation of climate change in our operations, we understand energy efficiency as one of the pillars of a more sustainable and environmentally friendly company.

Accurate measurement of our energy consumption is therefore essential to assess our carbon footprint. We have policies and commitments that encourage us to reduce our energy consumption, foster innovation in our processes and promote the use of more environmentally friendly technologies. The materialization of these commitments relies on the execution of specific projects and constant evaluation of our environmental performance.

Thanks to our risk matrix, we comprehensively evaluate the processes linked to energy consumption, as well as the associated environmental aspects and impacts. This allows us to implement specific actions in each operational and administrative activity, guaranteeing effective environmental and energy management.
(GRI 3-3) (GRI 302)

UPCOMING PROJECTS AND ACTION

Based on the results obtained, we at Cálidda will continue to sustain and strengthen our energy management in subsequent years.

- We plan to rigorously monitor the biodigester over the next 4 years, evaluating its replicability in communities without access to natural gas.
- We aim to expand our presence in solar energy and continue to optimize processes to reduce our natural gas consumption and greenhouse gas emissions.
- The decarbonization of our vehicle fleet will continue to be a priority, constantly seeking innovations in sustainable transport and cleaner alternatives.
(GRI 3-3) (Climate strategy and environmental management)

we understand energy efficiency as one of the pillars of a more sustainable and environmentally friendly company.



PERFORMANCE AND ACHIEVEMENTS 2024

> **Biodigester pilot: Heidy Farm .** During 2024, we followed up on our biodigester pilot plant donated to Granja Heidy, an interactive space located in the district of Puente Piedra. The system transforms organic waste generated on the farm into biogas and biol. The biol generated is used as fertilizer and is applied to their fruit trees. This project allows us to provide access to energy in communities without natural gas networks. The following results were obtained.



Biodigester pilot: Heidy Farm

- 12,140 visitors to Heidy Farm
- 41,600kg of guano put to use
- 1,090m^3 of biogas consumed
- 1,800kg of firewood saved
- 179m^3 of biol generated (biofertilizer)
- S/8,100 savings due to no longer consuming firewood

> **Solar panels at Lurín 02 station.** In order to diversify our energy sources and take advantage of natural resources, in 2024 we installed solar panels at Lurin 2 station. This project seeks to generate energy from solar radiation, helping to reduce our environmental footprint.

> **Gas heating optimization.** In collaboration with the operations department, we have optimized the gas heating operating process. Thus, we have reduced both natural gas consumption and GHG emissions.

> **Decarbonization of the vehicle fleet.** As part of our sustainable transport strategy, we have implemented pilot projects to use diesel and gasoline respectively, in conjunction with natural gas and hydrogen. These measures contributed to decarbonizing our vehicle fleet, thereby reducing our environmental footprint associated with transport. **(GRI 302-1) (GRI 302-2) (GRI 302-3) (GRI 302-4)**

For more information on our energy indicators, please go to the annex 13.2.37

Key energy indicators

66,938.39 MWh

Total energy consumed in 2024

69,572.29 MWh

of our energy consumption comes from non-renewable sources

48.65 MWh

of our energy consumption comes from renewable sources

We have implemented pilot projects to use diesel and gasoline respectively, in conjunction with natural gas and hydrogen.



12.3.2. Water

Our vision of sustainability includes proper water management. We recognize the importance of measuring our water consumption as a key component in assessing our water footprint. In this way, we aim to understand the magnitude of our impact on water resources, as well as to identify critical points in our value chain and reduce operational risks associated with water.

We have an approach based on our environmental policy, embodied in the development and implementation of our water footprint program, which includes the identification and measurement of sources of water consumption at our sites.

We also implemented a water footprint reduction plan and the shared value program to maintain our blue certification by the National Water Authority - ANA. Compliance with our indicators is subject to verification by this entity. Likewise, our aims include the blue certification renewal process. (GRI 3-3) (GRI 303) (GRI 303-1) (GRI 303-2)

SATISFACTORY RESULTS

In 2024 we obtained the following results from our water resource management.

- **Water footprint reduction plan.** In 2024, we implemented toilets with high-efficiency flushometers on floors where they were missing, which has allowed us to show progress in saving water consumption.
- **Shared value program.** We installed 20 water savers in community kitchens and trained 60 women leaders in sustainable water management. In this way we promote the efficient use of this resource and generate economic savings for the sectors that benefit. Furthermore, in line with past performance, we do not discharge effluent. (GRI 303-1) (GRI 303-2)
- **Effluent management.** During 2024, we had no significant effluent discharges. Our system does not use water from natural sources directly and the effluent generated is managed responsibly. (GRI 303-3) (GRI 303-4) (GRI 303-5)



Key water indicators

0,000001909 million m³ Water consumed in 2024

For more information on water indicators, please refer to the annex 13.2.38

12.3.3. Waste

Properly managing our waste allows us to minimize our environmental impact and ensure protection of the environment and public health. Our strategy is focused on reducing the generation of solid waste, promoting its recovery and ensuring responsible final disposal.

We place special emphasis on reducing the generation of solid waste, prioritizing its recovery and guaranteeing responsible and authorized final disposal. This approach is aligned with the environmental and public health protection principle of the integrated solid waste management act.

Our waste management is based on prevention, minimizing the generation of waste at source and focusing on its recovery or re-use, both material and energetic. Thus, these actions are aligned with our environmental policy, complying with our environmental quality guidelines at all times.

Our strategy is focused on reducing the generation of solid waste.

STRATEGIES AND ACTION

Our approach includes preventive measures to minimize the generation of waste at source and to focus on its recovery or re-use. We implement practices such as:

- Use of 100% recyclable polyethylene pipes.
- Use of reusable containers for the odorant.
- Procedures for the environmental requirements for goods and services.
- Circular economy project for used motor oil.

SOLID WASTE OPTIMIZATION AND MANAGEMENT PLAN (POMRS)

This allows us to manage the waste generated in all phases of our natural gas distribution system. It includes strategies for waste minimization, utilization and segregation, as well as training and constant supervision.

WASTE GENERATED

The waste generated in our distribution system is handled by solid waste operating companies authorized by the Peruvian Ministry of the Environment. These wastes include various types, from residual deionized water to used oil, and are transported for recovery or final disposal according to their characteristics.

MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS

We have implemented several strategies for proper waste management, including correct separation and strengthening of knowledge through training. We maintained segregation indicators above 90% in 2024. (GRI 306-1)

RISK AND OPPORTUNITY MANAGEMENT

In line with our preventive and proactive approach to waste management, we continuously analyze our internal and external context, identifying the following opportunities and risks.

Opportunities

- Increased regulatory and specific framework for waste management and handling at national level.
- Affordable and expanding market for recyclable waste in Peru
- Adequate infrastructure for waste management in Lima
- Incentives and awards from various entities.

Risks

- Poor communication on proper waste management, requiring constant supervision.
- The high cost of fuel increases waste handling and transportation services.
- Limited capacity of the state authority to supervise actors involved in waste management.
- Supervision based on documentation generated by suppliers, with no external certifying entities. (GRI 3-3) (GRI-306) (GRI 306-1) (GRI 306-2)

PERFORMANCE AND ACHIEVEMENTS 2024

During 2024, we continued our supervision and monitoring of key waste management elements.

The activities of the environmental supervision team, responsible for controlling waste management at all stages of the project, also continued and we provided training to our internal and external collaborators on the importance of proper waste management.

We also carried out periodic reviews of the behavior of those involved in the management of our waste and maintained management indicators enabling us to measure our waste management effort.

Thanks to integrated and efficient management of our waste, with emphasis on the success of our POMRS, during 2024, we have achieved the following.

- 100% in waste optimization and segregation, respectively, and 93% in waste recovery.
- We have also expanded the scope of waste recovery. These currently include polyethylene pipes, steel pipes, surplus items, motor oils and others. We continued to develop the waste oil circular economy project, focusing on motor oil, with participation by contractor companies.
- For the third consecutive year we received an award from the Association of Aid to Child Burn Victims - ANIQUEM in the “eco-efficiency” category. We collected 36 tons of usable waste during 2024. Recycling this waste enabled us to pay for physical therapy for 20 patients and avoiding the felling of 101 trees.



UPCOMING PROJECTS AND ACTION

In line with our commitment to improve and strengthen our waste management, we have set the following goals for the coming years.

- Expand the scope of the used oil circular economy project.
- Expand the scope of the Biodigester project to other farms or sources of organic waste generation.
- Optimize the visualization of waste management indicators through a more user-friendly dashboard.
- Maintain segregation levels above 90%.
- Continue to train internal and external employees in waste reduction and recovery.
- Consolidate the K Factor on action to help reduce the demand for single-use packaging. **(GRI 3-3) (Climate strategy and environmental management) (GRI 306)**

KEY WASTE INDICATORS

99.5%
of waste recycled/reused in 2024

0.005%
of waste disposed of

For more information on waste indicators, please refer to the annex 13.2.39

12.4. Biodiversity and conservation

We recognize the need to conserve species and genetic diversity. That is why we are committed to orienting our processes towards the protection of natural and urban spaces, as well as to climate change mitigation. We are also aware of the importance of sustainably managing natural resources and actively contributing to the conservation of biodiversity.

Our operations are mainly in urban areas, so we do not impact the stability of ecosystems and we do not carryout our activities in protected or restored areas. Nor do we affect any of the species on the International Union for Conservation of Nature (IUCN) Red List). We can say this thanks to the environmental impact study of construction and operation of the secondary networks of other distribution networks in Lima and Callao, from which we identified an absence of negative impacts on biodiversity. (GRI 101-2) (GRI 101-3)

In line with our sustainability policy, which includes a specific commitment to care for resources and the environment, we have developed and implemented a biodiversity program, which is deployed in 3 key lines of action: caring for the Lomas de Lima seasonal ecosystems, contribution to biodiversity conservation, and environmental volunteering.

In addition, thanks to our environmental policy, we are committed to biodiversity. We emphasize the following.

We conduct environmental inspections and monitoring to assess the potential direct and indirect environmental impacts caused by our contractors during the construction of natural gas networks. For this reason, we maintain strict control of our projects, which must be approved by environmental, archaeological and community relations specialists through the environmental check-list. This document contains the initial conditions for updating environmental impact prevention and mitigation measures.



We actively contribute to the conservation of species and genetic diversity, through actions that reduce their vulnerability, ensuring their sustainability and guaranteeing the provision of essential services for present and future populations.

We contribute to the reduction of deforestation and ecosystem degradation through actions that guarantee the prevention, minimization, rehabilitation and/or compensation of any impacts that may derive from our operation.

We evaluate the ecosystem services applicable to our company, in order to implement projects related to solutions that see nature as an active element. (GRI 101-1)

Integrated biodiversity management

During 2024 we obtained the following results at management level.

BIODIVERSITY PROGRAM

1. **Cuidando las Lomas de Lima:** in order to see the results of the operational phase with respect to the 2021 baseline, we continue monitoring impact indicators of the fog catcher implementation project for water collection in Lomas de Villa Maria. We also help to improve the irrigation system and have installed 5 more fog catchers, allowing us to expand irrigation and accelerate the reforestation process.

2. **Contribution to biodiversity conservation:** we carry out a biological monitoring study before all construction work on natural gas networks in Lima and Callao to identify flora and fauna species. In addition, we share the results with public and private organizations to enable them to be protected.

3. **Environmental volunteering:** we have implemented an environmental volunteering program called “a tree for my city”, in collaboration with the Asociación Periferia Ciudad Viva. 29 Cálidda volunteers and 23 neighborhood volunteers took part, planting 20 trees and 20 bushes in Park 1 of the La Encalada Association in the district of Santa Anita.

Biological monitoring

FLORA AND VEGETATION SAMPLING

We applied a methodology of intensive search, complementing the species list by walks in contiguous areas and outside the sampling transects. This approach, based on opportune records (OR), extends detection of species that are sparsely distributed. A trained botanist identified the species in the field, using guides and identification keys. In the case of specimens not identified in the field, samples -limited to 2 individuals per species- were collected throughout the study area, prioritizing leaves, stem and inflorescence.

FAUNA CHARACTERIZATION

We use point-count surveys, an effective method for assessing large areas and diverse habitats. In addition, this facilitates measuring of relative abundance, and stands out for its applicability in the field and for minimizing disturbance. Its application consisted of the evaluator remaining at a point, recording species and individuals seen and heard for 10 minutes, with up to 3 minutes of waiting between points. Five point counts were made per sampling station with a minimum distance of 100 meters. Evaluations were carried for periods that did not exceed 4 hours in the morning (6:00 to 10:00 a.m.) or 3 hours before sunset (3:00 to 6:00 p.m). (GRI 101-2)

ACHIEVEMENTS 2024

> **We donated a motor pump and 5 fog catchers for the expansion of the irrigation system of the fog catchers for water collection in Lomas de Villa María project. We thus increased the area benefited by 25% with respect to 2021.**

> **The fog catcher project won the sustainable development award in the hydrocarbon sector environmental management category.** (GRI 3-3) (Climate strategy and environmental management)

TABLE 2. biodiversity report

	2023	2024
Botanical Report	10 plant species fall under conservation categories.	**6 plant species fall under conservation categories.**
	5 plant species are listed in CITES Appendix II.	**4 plant species are listed in CITES Appendix II.**
	7 plant species are considered endemic to the national territory.	**8 plant species are considered endemic to the national territory.**
Faunal Report	3 bird species are listed in CITES Appendix II.	**10 bird species are listed in CITES Appendix II.**
	4 endemic amphibian species fall under conservation categories.	**0 endemic amphibian species fall under conservation categories.**

13 Annexes

13.1. About this report

Our 2024 Sustainability Report provides information on the business' material topics together with a compilation of our main economic, social, environmental and Corporate Governance results between January 1st, 2023, and December 31st, 2024.

This report has been prepared in line with the Global Reporting Initiative standards, and its contents have been prioritized based on the material topics for Cálidda and its stakeholders. All of this is in line with our commitment to transparency and the provisions of our Corporate Sustainability Policy. The report was prepared by the Sustainability and Reputation Department, together with the different business areas. It was approved by Cálidda's CEO and presented to the company's Board of Directors in February 2024 and can be found in our website: www.calidda.com.pe. Should you have any questions or if you need additional information about this report, please write to the following e-mail: caliddasostenible@calidda.com.pe. (GRI 2-3) (GRI 2-4) (DJSI 1.1.1)

13.1.1. Our materiality process

We work with the double materiality approach. In 2023 we carried out a double materiality process, assessing the most relevant sustainability topics of the natural gas distribution industry at a global level, and we determined how significant they are for our business, from a financial perspective, and bearing in mind the impact we have on our stakeholders, on the environment, and on human rights. Both variables have allowed quantifying the relevance of these sustainability topics, prioritizing them according to their financial level impact (inward to the company) and the impact on our stakeholders (outward from the company). (GRI 3-1) (DJSI 1.3.1)

The steps taken were:



UNDERSTANDING CÁLIDDA'S CONTEXT

To have a general overview of our activities, our stakeholders and the sustainability context in which we operate, we conducted an analysis of initial aspects of sustainability from different information sources:

- **Commercial activities and relations**
- **General stakeholder vision**
- **Sustianiblity context**

As a result of this process, we obtained the inventory of potential material topics.

IDENTIFY IMPACTS ON THE ECONOMY, THE ENVIRONMENT, AND PEOPLE, INCLUDING IMPACTS ON HUMAN RIGHTS

With this inventory, we carried out the consultation process:

a. **Internal:** We conducted interviews to identify impacts assessed by our senior management.
b. **External:** We engaged in dialogue with five stakeholder groups: the community, suppliers, contractors, employees, and shareholders.

EVALUATE ACTUAL AND POTENTIAL IMPACTS AND PRIORITIZE THEM

The assessment of sustainability impacts has been determined as follows:

a. The importance of sustainability issues for the creation of financial value in the company.
b. The importance of sustainability issues for stakeholders.

As a result, there were 13 material issues in 2023.

VALIDATION AND REVIEW

As part of the process of preparing the 2024 Sustainability Report, Cálidda carried out a materiality validation process based on the results obtained in the double materiality analysis carried out for the 2023 period.

The validation was carried out by updating the sustainability context, where we obtained an updated view of the inventory of potentially material issues for Cálidda. Subsequently, a consultation process was carried out with senior management so that they could prioritize the issues based on their importance for financial value creation, impact on reputation, and the company's operations.

Finally, the result was 12 material issues and two relevant issues that were initially validated by the Sustainability and Reputation Management team and subsequently reviewed and approved by Cálidda's CEO, before being presented to the company's Board of Directors in February 2025.

TABLE 3. List of material topics (GRI 3-2)

Material Topics	Related GRI standard
Ethics and Good Corporate Governance	GRI 205: Anticorruption 2016 GRI 206: Anti-Competitive Behavior, 2016 Own indicator: Ethics and Good Corporate Governance GRI 415: Public Policy 2016 Own indicator: Participation in the regulatory agenda
Sustainable Economic Performance	GRI 201: Economic Performance 2016 GRI 207: Tax 2019
Sustainable supply chain	GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016 GRI 406: Nondiscrimination 2016 GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 410: Security Practices 2016 Own indicator: Sustainable supply chain
Risk management and business continuity	Own indicator: Risk management and business continuity
Sustainable Innovation	Own indicator: Sustainable Innovation
Network expansion and new businesses	Own indicator: Network expansion, new businesses, and customer solutions
People Management	GRI 202: Market Presence 2016 GRI 401: Employment 2016 GRI 402: Labor / Management Relations 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and equal opportunity 2016

Material Topics	Related GRI standard
Health and safety	GRI 403: Occupational Health and Safety 2018
Social Contribution and participation	GRI 203 Indirect Economic Impacts 2016 GRI 413: Local Communities 2016
Human Rights	GRI 406: Nondiscrimination 2016 GRI 407: Freedom of Association and collective bargaining 2016 GRI 408: Child labor l 2016 GRI 409: Forced or compulsory labor 2016 GRI 410: Security Practices 2016 Own indicator: Human Rights
Service Quality, Customer Support, and Satisfaction	GRI 416: Customer Health and Safety 2016 GRI 417: Marketing and Labeling 2016 GRI 418: Customer Privacy 2016 Own indicator: Service quality, customer support, and satisfaction
Climate strategy and environmental management	GRI 101: Biodiversity 2024 GRI 302: Energy 2016 GRI 303: Water and effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020 Own indicator: Climate Strategy and Environmental Management
Energy transition and grid access	Own indicator: Energy transition and Access to the grid
Asset integrity and critical incident management	Own indicator: Asset integrity and critical incident management

13.2. Additional Data Charts and Metrics

13.2.1. Relationship with stakeholders

TABLE 4. Stakeholder participation approach (GRI 2-29) (DJSI 3.7.2)

Stakeholder group	Topic of interest	Relationship Mechanism	Frequency
Suppliers and contractors	a. Efficiency and productivity b. Occupational health and safety c. Ethics and compliance	a. Awareness sessions and regular follow-up meetings on social and environmental guidelines. b. Supplier evaluation c. Sustainability Report d. Meeting with suppliers	e. Permanent f. Annual
Employees	a. Occupational health and safety b. Ethics and compliance Talent management c. Efficiency and productivity	a. In person communication spaces b. Internal communication media	a. Permanent b. Permanent
Other companies and industry	a. Industry positioning b. Climate change c. Adaptation to market dynamics d. Regulatory agenda	a. Joint work groups b. Website c. Sustainability Report	a. Permanent b. Permanent c. Annual
Customers	a. Ethics and compliance b. Adaptation to market dynamics c. Efficiency and productivity	a. Consulting and support b. Customer service lines c. Sustainability Report Satisfaction surveys and follow-up of indicators d. Customer service centers e. Chatbot and WhatsApp f. Virtual and self-service channels	a. Permanent b. Permanent c. Annual d. Permanent e. Permanent f. Permanent g. Permanent
Media and specialists	a. Ethics and compliance b. Climate change c. Industry positioning	a. Telephone calls b. Press releases and other resources c. Trainings	a. Permanent b. Permanent c. Permanent
Community	a. Supply chain management b. Waste generation or waste disposal	a. Website b. Customer service centers c. Regular meetings with the Community relations team	a. Annual b. Permanent c. Permanent d. Permanent
Government	a. Regulatory compliance b. Network expansion c. Enhancement of the city's historical heritage	a. Reporting to different authorities b. E-mail c. Memorandums or letters	a. Permanent b. Permanent c. Permanent
Shareholders and investors	a. Ethics and compliance Sustainable b. Economic Performance	a. Website b. Sustainability Report c. E-mail	a. Permanent b. Annual c. Permanent

13.2.2. Research and development

TABLE 5. Expenditure in Research and development

Indicator	Unit	2020	2021	2022	2023	2024
Sales	USD	250'001,000	332'013,000	368'497,000	384'397,000	**385'651,000**
Expenditure in R+D	USD	5'239,833.00	1'979,772.00	1'063,479.00	131,124.00	**160,425.00**
Number of positions in R+D	FTE[7]	-	2	3	3	**3**
Expenditure in R+D	% of sales	2.10	0.60	0.30	0.03	**0.04**

[7] FTE: Full time equivalent

13.2.3. Customer satisfaction measurement

TABLE 6. Customer satisfaction measurement (DJSI 3.5.1)

Indicator	Calculation	Unit	2020	2021	2022	2023	2024	Goal for 2024
Satisfied customers	Number of satisfied customers by total number of customers surveyed	%	27	43	47	61	**63**	61
Data coverage	% of customers/ consumers surveyed (surveyed or not surveyed) by total number of customers/ consumers	%	100	100	100	100	**100**	-

13.2.4. Clients

TABLE 7. Customer classification and number (GRI 2-6) (SASB IF-GU-000.A) (Own Indicator: Energy transition and Access to the network)

Customer	Type of customer	Unit	2023	Accrued 2023	2024	Accrued 2024
Regulated	Residencial	N°	215,434	1'750,745	**178,633**	**1'929,378**
	Commercial		6,718	30,676	**4,948**	**35,624**
	NGV		3	294	**0**	**294**
Independent	Industrial		62	852	**64**	**916**
	GE		0	29	**6**	**35**
Total			**222,217**	**1'782,596**	**183,651**	**1'966,247**



TABLE 8. Amount of gas supplied per type of natural gas customer[8] **(SASB IF-GU-000.B) (Own Indicator: Energy transition and Access to the network)**

Indicator	Unit	2021	2022	2023	2024
Residential customers	MMBtu*	6'634,180	7'317,723	8'265,968	**9'037,300**
Commercial customers		1'792,819	2'251,205	2'804,753	**3'541,810**
Industrial customers		50'426,635	55'477,306	51'006,724	**53'689,793**
Vehicles		20'151,678	24'633,427	27'540,356	**29'885,744**
Generators		207'255,103	209'751,229	227'238,183	**216'360,218**
Total natural gas supplied		**290'790,026**	**300'066,894**	**319'184,426**	**312'514,864**
Total natural gas supplied	MMm^3	**7,700**	**7,946**	**8,452**	**8,275**

*MMBTU: Million British Thermal Units. [8]Amount of natural gas supplied transferred to a third party – Not applicable.

TABLE 9. Average retail gas rate for customers: (1) residential, (2) commercial, (3) industrial, and (4) transportation services only **(SASB IF-GU-240a.1) (Own Indicator: Energy transition and Access to the network)**

Type of customer	Unit	2021	2022	2023	2024
Residential	USD	12.98	11.98	12.35	**12.62**
Commercial		7.99	8.41	9.01	**8.51**
Industrial		6.36	6.56	7.06	**6.84**
Natural Gas Vehicles		6.10	6.35	6.84	**6.65**
Generators		5.50	5.81	6.27	**6.17**
Transportation services only		Not applicable			

13.2.5. Infrastructure expansion

TABLE 10. Evolution of our gas distribution network per year

Indicator	Unit	2021	2022	2023	2024
Total gas distribution network length	km	14,407	15,968	17,175	**18,163**

13.2.6. Community relations

TABLE 11. Relationship programs with local stakeholders

Indicator	N°	Description
Impact assessment of local stakeholders or community	795	In order to start, each construction project requires an environmental checklist, a document that identifies the possible impacts on the community during the construction process and proposes mitigation mechanisms.
Clear communication channels for local stakeholders to communicate with the company	5	> A customer service number is available (614 9000) > Customer service centers are available (6) > An emergency number is available (1808) > There is an automated WhatsApp number for complaints (981 444 555) > Every community relations officer distributes a contact number during the communications process regarding works carried out.

Indicator	N°	Description
Capacity building activities for local stakeholders to ensure they can communicate with the company	504	As part of the activities programmed prior to the start of each project, informative talks are given to the population, where details are provided about the construction process, impact mitigation measures, safety measures and emergency numbers, as well as contacts for any coordination related to the project and/or to resolve emerging concerns.
Regular surveys/reviews of local stakeholders' perceptions of the participation strategy	129	In 2024 customer satisfaction surveys were filled by community leaders in those places where construction of distribution systems took place. Surveys reached 48.7% of the communities impacted.
Meetings with local stakeholders to identify emerging concerns	504	The informative talks with the population prior to the start of construction also seek to identify and answer any doubts regarding the project or the distribution system.
Petitions, Complaints, Claims and Suggestions (PQRS) received	363,794	Given that this is a public service, the PQRS channel must be responded to mandatorily within 10 days. Frequent requests include consumption and reading inspections, data updates, cut-off and reconnection, five-year reviews, supply contract issues, billing errors, among others.
Petitions, Complaints, Claims and Suggestions (PQRS) solved	356,965	98% of the PQRS received in 2024 were addressed within 10 days.
Petitions, Complaints, Claims and Suggestions (PQRS) pending	6,829	2% of complaints of claims could not be addressed within the deadline, however, they continue to be processed until they are resolved.

13.2.7. Cálidda Soup Kitchens

TABLE 12. Results of the circular economy pilot in Micaela Bastidas soup kitchen

Category	Quantities
Environmental Impact	
Total PET Recycled (kg))	**2**
Total jeans donated and reused	**83**
Tons of CO_2 eq/year saved from reusing jeans (approximately)	**1.6**
Liters of water	**664**
Trees planted per year	**40**
Economic Impact	
Total products embroidered with PET yarn Lurigancho-Chosica	**200**
Average income per woman in Lurigancho-Chosica (embroidering only)	**153**
Income for the community in Lurigancho-Chosica (embroidering only)	**2,000**
Total products sewn in Ventanilla (unpicking and sewing)	**200**
Average income per woman in Ventanilla (unpicking and sewing)	**250**
Income for the community in Ventanilla (unpicking and sewing)	**4,000**
Social Impact	
Number of women participating in the Lurigancho-Chosica program	**13**
Number of training hours in artisanal embroidering in Lurigancho-Chosica	**40**
Number of women participating in the Ventanilla program	**15**
N Number of training hours in stitching in Ventanilla	**45**
Zones of influence	**Ventanilla / Lurigancho-Chosica**



TABLE 13. Investment in infrastructure and services supported (GRI 203-1)

Project	Status	Investment in USD	Impacts generated	Direct beneficiaries	Type of investment
		Amount			
Cálidda 2.0 Soup kitchens	Executed	572,039	The remodeling of 8 new soup kitchens generated well-being, safety, food self-sufficiency and the promotion of inclusive accessibility for the members and diners of these soup kitchens thanks to improvements in infrastructure and equipment, and the implementation of bio-gardens to produce vegetables and greens.	6,285	Voluntary
Volunteers	Executed	25,227	The members of the soup kitchens have strengthened their economic autonomy through the development of entrepreneurships, improving their management capacity and quality of life thanks to the additional income generated by their work. The dwellers of La Encalada de Santa Anita developed their environmental conservation skills through their participation in the forestation of a local park with trees, in a strategic area that promotes participation in sports and recreation activities for adults and students. The patients of Instituto Nacional de Salud del Niño in Breña received better pediatric care as a result of the remodeling of this healthcare facility.	1,351	Voluntary
Biodiversity	Executed	26,742	The fog catcher project in Lomas de Villa María has promoted biodiversity preservation and tourism in the area, protecting the flora and fauna as a result of harvesting water from fog, attracting visitors to the hills.	408	Voluntary

13.2.8. Shared prosperity

TABLE 14. Return of Social Investment in (SROI)

Indicator	Unit	2023	2024
Total population benefited	N°	970,485	**132,617**
Total investment	USD	58'430,469	**1'162,009**
SROI	N°	1.87	**2.30**

TABLE 15. Operations with local community involvement programs, impact evaluations and development

(GRI 413-1)

Indicator	Unit	2024
Total number of operations of the company	N°	**1**
Total number of operations with programs implemented with the participation of local communities, impact assessments and development	N°	**1**
Operations with local community involvement programs, impact evaluations and development	%	**100**

Operations with the following assessments or activities	N°	%
Social impact assessments, including gender impact assessments according to the participatory processes	1	**50%**
Local community development programs based on the local community needs	1	**50%**



TABLE 16. Operations with significant negative impacts–real or potential– in the local communities (GRI 413-2)

Indicator	Unit	2024
Number of total operations of the company	N°	**1**
Operations with significant negative impacts– real or potential– in the local communities		**1**
Operations with significant negative impacts– real or potential– in the local communities	%	**100**

Location	Description of the significant negative impacts	Measures implemented to mitigate impacts
Lima y Callao	The rupture of and/or impact on the distribution system resulting in leak, can be considered as a potential negative impact. The emergency process does not generate leaks. These are generally caused by third parties, therefore, our process has a positive impact when controlling them as soon as possible, in the event they might occur.	A damage prevention plan and an emergency response team are in place.

TABLE 17. Institutional Strengthening

Indicator	2024
N° of institutional strength-ening activities carried out	14 learning activities for stakeholders as part of the Natural Gas Benefits and Safety Education Plan.
Main institutional strength-ening activities carried out	Educational roadshows and workshops with gamification methodology, in collabora-tion with municipalities, where the population and stakeholders are educated about the benefits and safety of natural gas. Likewise, webinars were held to expand the scope of the information to neighbors of collaborating municipalities.
Main stakeholders involved	Local governments, firefighters, schools
Positive impact achieved	Capacity building of more than 1,100 people on the benefits of natural gas through road shows and in-person workshops, and more than 68,500 people through digital content impact, ensuring the promotion of consumption and safe practices related to this energy source.

13.2.9. Customer information / personal data safety

TABLE 18. . Information safety breaches (DJSI 1.8.3)

In the past three years, there have been no safety events that have resulted in the materialization of risks with financial repercussions.

Indicator	Unit	2023	2024
Total information safety breaches	N°	0	**0**
Total number of customers and employees affected by breaches		0	**0**

TABLE 19. Total number of substantiated complaints received regarding breaches of customer privacy (GRI 418-1)

Indicator	Unit	2024
Complaints received from third parties verified by the organization	N°	**0**
Complaints from regulatory authorities.		**0**
Total number of identified cases of leaks, theft or loss of customer data.		**0**

TABLE 20. Customer privacy information

Indicator	Unit	2023	2024
Total customers	N°	1'782,596	**1'965,520**
Customers whose information is used for secondary purposes	N°	421,323	**497,134**
Customers whose information is used for secondary purposes	%	24	**25**



13.2.10. Distribution network inspection

TABLE 21. Pipeline Inspection (SASB IF-GU-540a.3)

Pipeline inspection	Unit	2023	2024
Transmission	% of length	Not Applicable. We only have concessions for natural gas distribution.	
Distribución	% por longitud	4.5 (redes de acero, metodología evaluación directa de la corrosión externa (ECDA), acumulado 72.71) 100 (pruebas de presión y hermeticidad, etapa constructiva y puesta en servicio) 0 inspección interna ILI (redes troncales en acero, ejecutado en 2019, próxima inspección en 2024-25)	**11.4% (steel networks, External Corrosion Direct Assessment (ECDA) Methodology, accrued 78.1%)***
			3.3% (steel networks, Direct Internal Corrosion Direct Assessment (DG-ICDA) **
			0% Internal Inspection ILI (steel backbones, completed in 2019, next inspection in 2025)
			100% (resistance and tightness tests, construction and commissioning stage)

* The methodology is applied for steel networks in operation for more than 7 years; therefore, we are at 78.1% of the total.
** The methodology is applied for certain steel networks of greater length and pressure that have not been inspected by ILI.

TABLE 22. Gas distribution asset availability and maintenance plan execution **(Own Indicator: Asset Integrity and critical incident management)**

Indicator	Unit	2021	2022	2023	2024
Gas distribution asset availability	%	100	100	100	**100**
Maintenance plan execution	%	98.80	98.70	97.00	**98.50**

13.2.11. Supplier selection and assessment

TABLE 23. Local and regional supplier ratio **(GRI 204-1)**

Indicator	Unit	2023	2024
Total suppliers	N°	492	**498**
International suppliers		49	**12**
Domestic suppliers		443	**486**
Local suppliers		443	**486**
	%	90	**98**

TABLE 24. Tier 1 suppliers

Indicator	Unit	2023	2024
Total number of suppliers	N°	492	**498**
Total number of tier 1 suppliers		492	**498**
Total number of significant tier 1 suppliers		5	**5**
Total number of significant suppliers that are not tier 1		0	**0**
Total number of significant contractors		-	**19**

13.2.12. Procurement expenditure

TABLE 25. Total Procurement Budget in million USD

Indicator	Unit	2021	2022	2023	2024
Total procurement budget	USD	116.91	85	335	**132**
Total expenditure on local suppliers		106.48	79	329	**120***
Total expenditure on local suppliers	%	91	92.06	98.21	**90.94**

*USD 120'485,116.30

TABLE 26. Total expenditure in USD

Total expenditure	Unit	2023	2024
Total expenditure on suppliers	N°	335'458,584	**132'482,953.21**
Total expenditure on significant tier 1 suppliers		243'360,492.00	**37'913,676.50**
Total expenditure on significant suppliers that are not tier 1		0	**0**
Total expenditure on significant suppliers		0	**0**
Total expenditure on significant tier 1 suppliers	%	69	**29**

13.2.13. Supplier training

TABLE 27. Suppliers in training programs

Training programs	Unit	2023	2024
Total number of suppliers in training programs	N°	159	**130**
Significant suppliers in training programs	%	100	**100**
The 2024 annual supplier event was held in person with the participation of more than 130 suppliers. The topics discussed were: First, life as one of the most relevant values of Calidda, compliance policies with emphasis in the pact with integrity and the relevance of sustainability.			

13.2.14. Supplier Audit

TABLE 28. Supplier Audit

Indicator	Unit	2021	2022	2023	2024
Percentage of Suppliers audited as part of their evaluation	%	0.10	0.19	0.04	**0.13***

* Representan aproximadamente el 89% de nuestro gasto total en proveedores.

13.2.15. Supplier assessment

TABLE 29. Ratio of suppliers that represent a risk for the company

Indicator	Unit	2021	2022	2023	2024
Suppliers with ESG risk*	%	0.014	0.017	0.010	**0.006**

* Suppliers with ESG risk are 3 integral suppliers.

TABLE 30. New suppliers assessed according to environmental and social criteria (GRI 308-1) (GRI 414-1) (DJSI 1.7.3)

Indicator	Unit	2020	2021	2022	2023	2024
Total number of new suppliers	N°	124	141	110	141	**148**
Number of new suppliers assessed and selected accord-ing to environmental and social criteria	%	100	100	100	100	**100**
Number of new suppliers assessed and selected accord-ing to environmental and social criteria	%	100	100	100	100	**100**

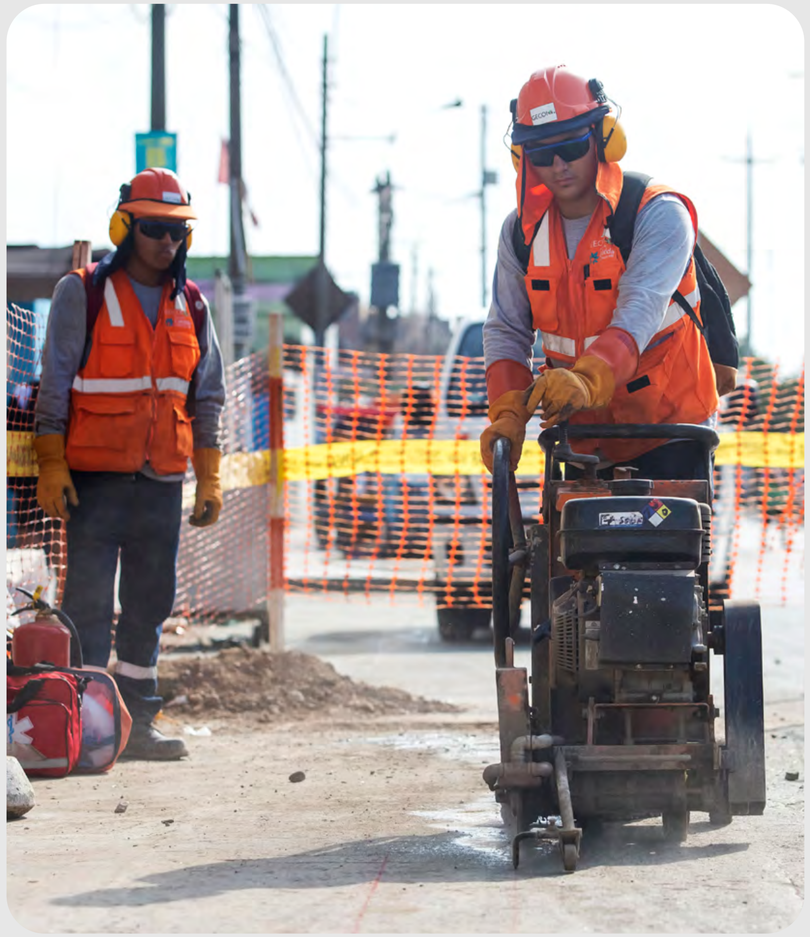


TABLE 31. Assessment of significant contractors

Indicator	Unit	2023	2024	Goal 2024
Total number of significant contractors assessed through desk/on-site evalua-tions	N°	82	**19**	100% suppliers with a contract above 100K USD
Significant contractors assessed	%	100	**4**	
Total Contractors assessed as having real/potential substantial negative im-pacts	N°	5	**3**	
Contractors assessed as having re-al/potential substantial negative im-pacts with corrective actions or im-provement plans agreed upon		0	**0**	
Contractors with real/potential substan-tial negative impacts with corrective actions or improvement plans agreed upon	%	0	**0**	
Contractors with real/potential substan-tial negative impacts with whom the relationship has been terminated as a result of the assessment	N°	0	**0**	

TABLE 32. Contractor corrective action plans

Indicator	Unit	2023	2024
Total significant contractors in capacity building programs	N°	159	**19**
Significant contractors in capacity building programs	%	100	**100**

13.2.16. Financial results

TABLE 33. Direct Economic Value generated and distributed (GRI 201-1) (DJSI 0.1)

Category		Unit	2020	2021	2022	2023	**2024**
Generated value (A)	**Operating income**	USD	**571,019**	**744,176**	**815,459**	**873,583**	**897,199**
Distributed value (B)	**Total distributed value**		**546,356**	**685,376**	**764,688**	**822,065**	**836,232**
	Operating Costs		399,061	529,431	573,018	611,565	**620,757**
	Personnel costs and expendi-ture		20,952	23,418	24,811	26,236	**27,373**
	Taxes and fees		28,868	42,719	48,220	45,612	**45,836**
	Net financial costs		23,082	23,358	22,944	36,330	**40,766**
	Dividends paid to sharehold-ers		74,393	66,450	95,695	102,322	**101,500**
Withheld value (A-B)			**24,663**	**58,800**	**50,771**	**51,518**	**60,967**

TABLE 34. Direct Economic Value generated and distributed

Category	Unit	2020	2021	2022	2023	**2024**
Generated (net sales)	Million USD	571.0	744.2	815.5	873.6	**897.2**
Distributed		546.4	685.4	764.7	822.1	**836.2**
Withheld		24.7	58.8	50.8	51.5	**61.0**

Rounded figures.

TABLE 35. Financial Statement

Assets	Unit	2022	2023	2024	Liabilities and As-sets	Unit	2022	2023	**2024**
Current assets	USD	280,382	300,049	**308,184**	**Current liabilities**	USD	571,045	204,326	**200,729**
Non-current assets		1’128,876	1’212,969	**1’284,221**	**Non-current liabilities**		435,313	915,115	**991,936**
					Assets		402,900	393,577	**399,740**
Total assets	USD	1’409,258	1’513,018	**1’592,405**	**Total liabilities and as-sets**		1’409,258	1’513,018	**1’592,405**



13.2.17. Corporate Governance

TABLE 36. Additional information about our Board of Directors[9, 10, 11] **(DJSI 1.2.1) (DJSI 1.2.2)**

Director	Type (Titular/ alternate)	Nationality	Gender	Executive / Non-executive Peruvian law	Executive / Non-executive CSA	Independence Peruvian Law	Independence CSA	Competence	Entry date	Years in position	Representation of stakeholders	Percentage (%) of attendance to regular meetings	N°. of other mandates
Juan Ricardo Ortega Lopez	Titular			GEB Officer	Non-executive	No	Yes	Finances	20/07/20	4	Shareholders	100	0
Andrés Baracaldo Sarmiento	Titular			GEB Officer	Non-executive	No	Yes	Finances	16/03/18	7	Shareholders	100	0
→ **Juan Federico Jiménez Mayor**	Titular			Non-executive	Non-executive	Yes	Yes	Legal	18/09/24	0	None	100	0
← **Alfonso Bustamante Canny**	Titular			Non-executive	Non-executive	Yes	Yes	Business	21/01/2019 (exit 17/09/2024)	6	Shareholders	80	0
Jorge Andrés Tabares Ángel	Titular			GEB Officer	Non-executive	No	Yes	Finances	18/01/21	4	Shareholders	100	0
Maria Lorena Gutiérrez Botero	Titular			JD member companies linked to Promigas	Non-executive	No	Yes	Finances	12/10/2018	6	Shareholders	100	0
Juan Manuel Rojas Payán	Titular			Promigas Officer	Non-executive	No	Yes	Finances	15/12/21	3	Shareholders	100	0
Luis Ernesto Mejía Castro	Titular			JD member companies linked to Promigas	Non-executive	No	Yes	Legal	06/08/12	12	None	80	0
← **Walter Sciutto**	Alternate			GEB-affiliated company official	Non-executive	No	Yes	Finances	15/12/2021 (exit 22/08/2024)	3	Shareholders	For alternate directors, attendance percentage is not considered	0
→ **Jorge Andrés Henao Zambrano**	Alternate			GEB-affiliated company official	Non-executive	No	Yes	Finances	11/12/24	0	Shareholders		0
Alvaro Villasante Losada	Alternate			GEB Officer	Non-executive	No	Yes	Finance / Resources	16/03/18	7	Shareholders		0
Eda Rivas Franchini	Alternate			Member of the Board of Directors of a company affiliated with GEB	Non-executive	No	Yes	Legal	26/07/21	3	None		0
Carmen Duilia Prieto Gómez	Alternate			GEB Officer	Non-executive	No	Yes	Human Resources	24/03/23	2	Shareholders		0
Gustavo Ramírez Galindo	Alternate			JD member companies linked to Promigas	Non-executive	No	Yes	Finances	04/03/13	12	Shareholders		0
Wilson Chinchilla Herrera	Alternate			Promigas Officer	Non-executive	No	Yes	Finances	21/01/19	6	Shareholders		0
Aquiles Mercado González	Alternate			Promigas Officer	Non-executive	No	Yes	Finances	04/03/13	12	Shareholders		2

→ ENTRANCE ← EXIT

[9] The information reported is current as of December 31, 2024.
[10] The information presented meets the criteria established by S&P Global (CSA).
[11] None of the Directors hold executive positions within Cálidda.

TABLE 37. Board of Directors Composition (GRI 405-1)

Age Group/Gender	Unit	2023			2024		
		Male	Female	Total	Male	Female	Total
Under 30 years	N°	0	0	0	0	0	**0**
Between 30 and 50 years		2	0	2	3	0	**3**
Over 50 years		9	3	12	8	3	**11**
Total		**11**	**3**	**14**	**11**	**3**	**14**

TABLE 38. Board of Directors diversity indicators* (GRI 405-1)

	Unit	2023	2024
Directors with a nationality other than Colombian	N°	4	**3**
Independent Directors		1	**1**
Female Directors		3	**3**

*We consider as diversity: age, ancestry and ethnic origin, nationality, religion, disability, etc.

TABLE 39. Total annual compensation ratio (GRI 2-21)

Ratio	2023	2024
Ratio of CEO's annual total compensation to median annual total compensation of all employees. (excluding the best paid person)	11.9	**11.79**
Ratio of CEO's annual total compensation to average annual total compensation of all employees.	8.75	**8.61**
Ratio of the CEO's percentage increase in annual total compensation to the median percentage increase in annual total compensation of all employees (excluding the highest paid individual).	1	**1**



13.2.18. Compliance management

TABLE 40. Non-compliance with law and regulations (GRI 2-27)

Compliance with law and regulations	Unit	2024
Total number of cases of significant non-compliance with laws and regulations	N°	**76**
Total number of cases of significant non-compliance with laws and regulations that derived in fines	N°	**76**
Total number of cases of significant non-compliance with laws and regulations that derived in non-monetary fines	N°	**0**
Monetary value of fines paid during 2024 for non-compliance with legislation and regulations	USD	**1'285,844**
Monetary value of fines paid during 2024 for non-compliance with legislation and regulations from previous years	N°	**21**
Monetary value of fines paid during 2024 for non-compliance with legislation and regulations from previous years	USD	**1'285,844**
Significant non-compliance cases	N°	**4**
Determination of significant non-compliance cases	The largest economic cases for the company were determined, related to alleged non-compliances with the 2014-2018 Five- Year Investment Plan, in which fines amounting to US$ 55 million are under discussion.	
Environmental sanctions		
OEFA (Organismo de Evaluación y Fiscalización Ambiental) is currently (year 2025) auditing Calidda for events in 2021, which is why the information is updated year by year according to the administrative processes. There are currently 2 sanctioning processes in process regarding the year 2021. No significant environmental fines have been confirmed or paid from 2021 to 2024. (2.1.3)		

13.2.19. Mechanisms to seek advice and raise concerns

TABLE 41. Mechanisms to seek advice and raise concerns (GRI 2-26)

Mechanism	2024
Mechanisms for stakeholders to seek advice and raise concerns	Cálidda has an ethics channel based on its four established principles, which can be accessed through its website, telephone, e-mail or QR code. All the same, tit has a Guide for the Protection of the Complainant, which established guarantees for the people who use the ethics channel, to guarantee their confidentiality and protection.

TABLE 42. Events reported through the ethics channel

Indicator	Unit	2023	2024
Number of events reported through the Ethics Channel	N°	4	**4**
Description of the main events reported through the Ethics Channel		Conflicts of interest. Harassment at work	**Employment status Corruption and bribery**



13.2.20. Anticorruption Management

TABLE 43. Members of the Board of Directors who have received communications about anticorruption policies and procedures (GRI 205-2)

Indicator	Unit	2023	2024
Total members of the Board of Directors	N°	14	**13**
Members of the Board of Directors who have received communications about the company's anticorruption policies and procedures	N°	14	**13**
Percentage of Members of the Board of Directors who have received communication about the company's anticorruption policies and proce-dures	%	100	**100**

TABLE 44. Members of the Board of Directors who have received training in anticorruption policies and procedures (GRI 205-2)

Indicator	Unit	2023	2024
Total members of the Board of Directors	N°	14	**13**
Members of the Board of Directors who have received anti-corruption training	N°	14	**13**
Percentage of Members of the Board of Directors who have received anti-corruption training	%	100	**100**

TABLE 45. Employees who have received communications about anticorruption policies and procedures (GRI 205-2)

Regions in which the company operates	Work Category	2023		2024	
		Number and percentage of employees who have received communications about anticorruption policies and procedures		Number and percentage of employees who have received communications about anticorruption policies and procedures	
	Unit	N.°	%	N.°	%
Lima y Callao	**Directors**	8	1.91	**9**	**2.11**
	Deputy Managers	32	7.64	**31**	**7.29**
	Employees	379	90.45	**381**	**89.64**
Total		**419**	**100**	**421**	**99.05**

TABLE 46. Number of business partners who have received communications about anticorruption policies and procedures (GRI 205-2)

Regions in which the company operates	Type of business partner	2023		2024	
		Number and percentage of partners who have received communications about anticorruption policies and procedures		Number and percentage of partners who have received communications about anticorruption policies and procedures	
	Unit	N.°	%	N.°	%
Lima and Callao	**Suppliers**	159	100	**130**	**100**
Total		**159**	**100**	**130**	**100**

TABLE 47. Number of employees who have received training in anticorruption policies and procedures (GRI 205-2)

Regions in which the company operates	Work Category	2023		2024	
		Number and percentage of employees who have received training in anticorruption policies and procedures		Number and percentage of employees who have received training in anticorruption policies and procedures	
	Unit	N.°	%	N.°	%
Lima and Callao	**Directors**	6	1.43	**9**	**2.11**
	Deputy Managers	24	5.73	**31**	**7.29**
	Employees	340	81.14	**381**	**89.64**
Total		**370**	**88.30**	**421**	**99.05**
Total de Employees		**370**	**88.30**	**425**	**100**

TABLE 48. Training in Ethics Code for employees and contractors in 2023 (GRI 205-2)

Indicator	2023/2024			
	Unit	Result	Own employees	Contractor or Subcontractor Employees
Training /Induction	%	100	New hires and Employees.	Contractors trained in the annual procurement event.
Written Material		100		
Total (%)		**100**	**100**	**100**

TABLE 49. Cases Reported (GRI 205-3) (DJSI 1.5.5) (DJSI 3.6.2)

Reported Case topic	Unit	2023 - 2024
Corruption or Bribery	N°	**0**
Discrimination or Harassment		**0**
Customer Privacy Data		**0**
Conflicts of Interest		**0**
Money laundering or insider trading		**0**
Anti-competitive practices		**0**



13.2.21. Labor Composition

TABLE 50. Number of employees per work category, gender and age in 2024 (GRI 405-1)

Work category		2023					2024				
	Gender	Under 30	Between 30 and 50 years	Over 50 years	Total		Under 30	Between 30 and 50 years	Over 50 years	Total	
Unit		N°	N°	N°	N°	%	N°	N°	N°	N°	%
Senior Management	Male	0	6	0	6	1.5	0	8	0	8	1.9
	Female	0	2	0	2	0.5	0	2	0	2	0.5
	Total	**0**	**8**	**0**	**8**	**2.0**	**0**	**10**	**0**	**10**	**2.4**
Middle management	Male	0	18	2	20	5.0	0	19	2	21	5.1
	Female	0	10	2	12	3.0	0	11	1	12	2.9
	Total	**0**	**28**	**4**	**32**	**8.0**	**0**	**30**	**3**	**33**	**8.0**
Advisor	Male	1	44	7	52	13.0	1	44	7	52	12.6
	Female	2	19	0	21	5.2	1	20	0	21	5.1
	Total	**3**	**63**	**7**	**73**	**18.2**	**2**	**64**	**7**	**73**	**17.6**
Professional	Male	19	172	11	202	50.4	18	172	14	204	49.3
	Female	18	52	1	71	17.7	23	55	1	79	19.1
	Total	**37**	**224**	**12**	**273**	**68.1**	**41**	**227**	**15**	**283**	**68.4**
Support	Male	0	8	1	9	2.2	1	7	1	9	2.2
	Female	3	2	1	6	1.5	3	2	1	6	1.4
	Total	**3**	**10**	**2**	**15**	**3.7**	**4**	**9**	**2**	**15**	**3.6**
Total		**43**	**333**	**25**	**401**	**100**	**47**	**340**	**27**	**414**	**100**
Total (%)		**10.72**	**83.04**	**6.24**	**100**		**29.30**	**82.13**	**6.52**	**100**	

TABLE 51. Executives hired from the local community (GRI 202-2)

Category	Unit	2021	2022	2023	2024
Total senior executives	N°	10	9	8	**10**
Total senior executives from the local community		8	7	6	**7**
Percentage of senior executives from the local community	%	80	77.78	75	**70**

TABLE 52. Number of employees per type of contract and gender[12] (GRI 2-7)

Type of contract	Type of working day	Gender	Unit	2023	2024
Indefinite term contract	Full Day	Female	N°	107	**113**
		Male		284	**285**
		Other[13]		0	**0**
		Not reported		0	**0**
		Total		**391**	**398**
			%	**97.51**	**96.14**
Fixed-term contract		Female	N°	5	**7**
		Male		5	**9**
		Other[14]		0	**0**
		Not reported		0	**0**
		Total		**10**	**16**
				2.49	**3.86**

[12] Cálidda does not have part-time working day contracts
[13] Self-reported gender.
[14] Self-reported gender

TABLE 53. Additional indicators of our employees

Indicador	2022			2023			2024			2024		
By gender	M	W	Total	M	W	Total	M	W	Total	M	W	Total
Unit	N°									%		
Employees in positions with revenue-generating functions	12	1	13	47	22	69	**49**	**24**	**73**	**67.1**	**32.9**	**100**
Collaborators in STEM-related positions	24	2	26	0	0	0	**15**	**3**	**18**	**83.33**	**16.67**	**100**



TABLE 54. Diversity of indicators of our employees

Diversity	Unit	2023	2024
Number of females in all management positions	N°	14	**14**
Percentage of females in all management positions	%	35.0	**32.56**
Number of females in junior management positions	N°	12	**12**
Percentage of females in junior management positions	%	37.5	**36.36**
Number of females in senior management positions	N°	2	**2**
Percentage of females in senior management positions	%	25.0	**20.0**
Number of employees with disability	N°	2	**2**
Percentage of employees with disability	%	0.50	**0.48**
Number of foreign employees	N°	7	**9**
Percentage of foreign employees	%	1.75	**2.17**
Number of employees from ethnic / racial minorities	N°	0	**7**
Percentage of employees from ethnic / racial minorities	%	0.00	**1.7**
Number of employees who identify as part of the LGBTIQ+ community	N°	0	**4**
Percentage of employees who identify as part of the LGBTIQ+ community	%	0.00	**0.97**

TABLE 55. Breakdown of employees per nationality 2024

Breakdown of labor force by race/ethnicity and nationality	Total employees in the workforce	Percentage of employees	Number of Employees in management positions (Middle and Senior Management)	Percentage of all management positions (including junior, middle and senior level)
Unit	N°	%	N°	%
Foreign nationality	9	2.17	6	0.14
Afro	2	0.48	0	0
White	31	7.49	0	0
Indigenous	3	0.72	0	0
Mixed race	308	74.40	0	0
Other	31	7.49	0	0



TABLE 56. Detail of management positions and nationality

Nationality of the employees that work for Cálidda	2023				2024			
	Percentage of the workforce		Participation in all management positions, including junior, middle and senior management		Percentage of the total workforce		Participation in all management positions, including junior, middle and senior management	
	As a percentage of the total workforce	Number in the total workforce	As a percentage of the total management positions	Total management positions *	Percentage of the total workforce	Number in the total workforce	As a percentage of the total management positions	Total management positions *
Unit	%	N.°	%	N.°	%	N.°	%	N.°
Colombian	1.00	4	7.5	2 Directors 1 deputy manager	**1.2**	**5**	**9.3**	**3 Directors** **1 deputy manager**
Chilean	0.30	1	2.5	1 deputy manager	**0.2**	**1**	**2.3**	**1 deputy manager**
Venezuelan	0.50	2	2.5	1 deputy manager	**0.7**	**3**	**2.3**	**1 deputy manager**

TABLE 57. Goals for quantitative diversity, equity and inclusion in the workforce

Indicator	Description
Goal	Percentage growth of females in the company. Our goal is to have a 60%(M) - 40%(F) composition.
Estimated year of goal attainment	Every year the number of female workers increases (by 1%).

13.2.22. Work environment

TABLE 58. Results of the work environment survey (DJSI 3.3.9)

Indicator	Unit	2024
Number of employees that responded to the survey	N°	**387 OF 403**
Percentage of employees that responded to the survey	%	**96.03**
Number of employees who indicate having the highest level of commitment, satisfaction or wellbeing	N°	**387**
Percentage of employees who indicated having the highest level of commitment, satisfaction or wellbeing	%	**100**
Goal percentage of employees with the highest level of commitment, satisfaction or wellbeing	%	**90**
Type of survey conducted	Great Place to Work Perú measurement	
Year of survey application	2024	
Tracking employee wellness metrics		
Our workplace climate surveys include the following metrics: (1) Job satisfaction, (2) Purpose - internal motivation, (3) Happiness, and (4) Stress at work as a work-life balance. Other important indicators include: • Overall acceptance with a target for 2024: 91%, vs. 90% in 2023 • Trust with a target for 2024: 90%, vs. 89% in 2023 • Gestalt - e xpressed in the question: "All things considered, I would say this is a great place to work" with a target for 2024: 95%, vs. 94% in 2023		

13.2.23. Wellbeing

TABLE 59. Parental leave (GRI 401-3)

Benefit	Gender	Unit	2023		2024	
			N.°	Total	N.°	Total
Total number of employees who have been entitled to parental leave	M	N°	9	13	**15**	**19**
	F		4		**4**	
Total number of employees who have been entitled to parental leave	M		9	13	**15**	**19**
	F		4		**4**	
Total number of employees who have returned to work in the reporting period after parental leave ended.	M		9	13	**15**	**18**
	F		4		**3**	
Total number of employees who have returned to work in the reporting period after parental leave ended and who continued to be employed 12 months after going back to work.	M		8	12	**15**	**18**
	F		4		**3**	
Return to work rate (%)	M	%	100		**100**	
	F		100		**75**	
Retention rate of employees who were entitled to parental leave (%)	M	%	100		**100**	
			100		**133**	
Number of paid weeks offered to employees on parental leave – primary caregiver (mother)	14					
Number of paid weeks offered to employee on parental leave – non-primary caregiver (father)	3					
Number of paid weeks offered to employees on family leave, or paid care leave, besides parental leave (taking care of a child, spouse, partner, dependent, parent, sibling, or other relation designated as having a physical or mental health condition)	10 working days for parents					

TABLE 60. Benefits for employees in 2024 (GRI 401-2)

Benefits provided to the employee	Full-time employees	Part-time or temporary employees
Life insurance	Yes	Yes
Health insurance	Yes	Yes
Disability and invalidity coverage	Yes	Yes
Parental leave	Yes	Yes



13.2.24. Attraction and selection

TABLE 61. Number of new hires per age, gender, work category, nationality, and ethnic group (GRI 401-1)

Work category	Unit	2021		2022		2023		2024	
		M	F	M	F	M	F	M	F
Per age									
Under 30	N°	10	7	4	2	9	13	**7**	**7**
Between 31 and 50		11	2	11	4	13	7	**21**	**8**
Over 51		0	0	0	0	0	0	**0**	**0**
Per work category									
Senior Management	N°	0	0	1	0	0	0	**2**	**0**
Middle management		1	0	0	0	1	0	**1**	**1**
Advisor		2	0	1	0	2	6	**3**	**2**
Professional		17	8	12	4	19	12	**21**	**11**
Support		1	1	1	2	0	2	**1**	**1**
Per nationality / ethnic group									
Ethnic/racial minorities	N°	0	0	0	0	0	0	**0**	**0**
Peruvian		20	8	14	6	22	20	**27**	**14**
Foreign		1	1	1	0	0	0	**1**	**1**
Total number of hires		**21**	**9**	**15**	**6**	**22**	**20**	**28**	**15**
Total number of vacant positions filled with internal candidates (internal hiring)		15	15	10	7	13	9	**10**	**5**
Percentage of vacant positions filled with internal candidates (internal hiring)	%	50.00		44.73		34.37		**25.86**	
Mean cost of hiring per employee	USD	2,370.70		3,220.40		4,430.00		**5,936.00**	



TABLE 62. Total number of employee terminations per age, work category, nationality, gender and type of termination (GRI 401-1)

N° of terminations	Unit	2021		2022		2023		2024	
		M	F	M	F	M	F	M	F
Per age									
Under 30	N°	2	5	6	3	0	2	**2**	**1**
Between 31 and 50		8	3	18	8	18	7	**20**	**5**
Over 51		2	0	1	1	2	0	**1**	**1**
Per work category									
Senior Management	N°	0	0	1	1	1	0	**0**	**0**
Middle management		2	0	1	0	1	0	**1**	**1**
Advisor		1	2	4	1	2	2	**5**	**2**
Professional		8	5	16	6	16	5	**16**	**3**
Support		1	1	3	4	0	2	**1**	**1**
Per nationality/ethnic origin									
Ethnical / racial minorities	N°	0	0	0	0	0	0	**0**	**0**
Foreign nationality		0	0	1	0	1	0	**6**	**3**
Per gender									
Per gender	N°	12	8	25	12	20	9	**23**	**7**
Per type of termination									
Number of Employees retired by mutual agreement	N°	2		7		12		**12**	**2**
Number of deceased employees		1		1		0		**0**	**0**
Number of employees retired due to pension or expiration of contract		3		7		4		**1**	**2**
Number of employees transferred between companies		0		0		0		**1**	**1**
Voluntary retirement		13		20		12		**7**	**2**
Dismissal		1		2		1		**2**	**0**

TABLE 63. Turnover rates (GRI 401-1) (DJSI 3.3.5)

Turnover rates	Unit	2021	2022	2023	**2024**
Total turnover rate	%	4.95	9.34	7.35	**7.36**
Voluntary turnover rate		3.22	5.15	3.00	**2.2**



13.2.25. Performance and development

TABLE 64. Employees that have undergone periodic performance assessment and professional development (GRI 404-3)

Indicator	Unit	2021		2022		2023		2024	
		M	F	M	F	M	F	M	F
Per gender									
Total Employees	N.°	295	106	282	101	282	106	**284**	**116**
	%	99	99	98	100	98	95	**97**	**97**
Per work category									
Senior Management	N°	10		9		8		**10**	
	%	100		100		100		**100**	
Middle management	N°	31		32		32		**31**	
	%	100		100		100		**94**	
Advisor	N°	56		58		69		**70**	
	%	98		98		95		**96**	
Professional	N°	282		267		266		**275**	
	%	99		99		97		**97**	
Support	N°	22		17		13		**14**	
	%	100		100		87		**93**	
Frequency of performance assessments	At least once a year								
Type of performance assessments carried out	• Management by objectives • Multidimensional performance evaluation • Team-based performance evaluation • Agile conversations								

13.2.26. Training and education

TABLE 65. Average training hours per employee in 2024 (GRI 404-1) (DJSI 3.3.1)

Indicator	Unit	2021		2022		2023		2024	
		M	F	M	F	M	F	M	F
Per gender									
Male	Average hours	19.75		37.28		36.62		**58**	
Female		32.31		28.68		36.67		**35**	
Per age									
Under 30	Average hours	ND		ND		33.37		**18.5**	
Between 31 and 50		ND		ND		36.72		**58.76**	
Over 50		ND		ND		41.06		**65.4**	
Per work category									
Senior Management	Average hours	14	19	15	25	22.06	52.25	**22**	**19**
Middle management		29	24	41	35	30.6	34.54	**63**	**32**
Advisor		7	89	40	28	33.19	39.24	**72**	**50**
Professional		21	21	37	26	37.79	37.43	**63**	**45**
Support		32	38	36	45	22.33	38.83	**36**	**14**
Per nationality/ethnical origin									
Ethnical/racial minorities	Average hours	ND		ND		ND		**N/A**	
National of the country where the company is located		ND		ND		ND		**51.96**	
Foreign nationality		ND		ND		ND		**75.5**	
Per type of training									
Business needs	Average hours	ND		ND		9.36		**17.23**	
Performance needs		ND		ND		18.81		**43.18**	
Leadership needs		ND		ND		3.89		**4.39**	

TABLE 66. Average number of training hours - summary (DJSI 3.3.1)

Employees trained	Unit	2021	2022	2023	2024
Total number of employees who received training	N°	404	453	401	**494***
Total hours spent on training	N°	9,323	13,596	14,691	**25,878**
Employees who received training	%	100	116.75	100	**100**
Average training hours per employee	N°	23.08	35.04	36.64	**52.38**
Average investment per employee in training and development	USD	-	-	-	**748.86**

*Includes the total number of employees that have received training in Cálidda: Active employees, trainees, and retired.

TABLE 67. Training in Human Rights

Indicator	Unit	2023	2024
Training hours in Human Rights	Hours	78	**417**
Average training hours in Human Rights		0.18	**1.05**
Total Full Time Employees	N°	424	**386**

13.2.27. Ratio between base salary and salary difference and salary indicators

TABLE 68. Ratio between base salary and salary and salary difference between males and females in USD (GRI 405-2)

Work Category	Gender	Average base salary	Ratio	Average salary	Ratio	Salary difference in USD
Senior Management	M	12,809.67	1.30	16,225.59	1.30	**2,968.45**
	F	9,841.22		12,465.55		
Middle Management	M	6,029.72	1.07	7,637.65	1.07	**417.66**
	F	5,612.05		7,108.60		
Advisor	M	2,884.63	1.07	3,653.87	1.07	**180.28**
	F	2,704.34		3,425.50		
Professional	M	1,679.74	1.07	2,015.68	1.08	**119.83**
	F	1,559.90		1,871.88		
Support	M	1,216.72	1.03	1,460.07	1.03	**32.50**
	F	1,184.21		1,421.06		

TABLE 69. Gender salary indicators (DJSI 3.1.6)

Average annual salary	Unit	2021	2022
Executive level (only base salary)	USD	179,335.44	137,777.13
Executive level (base salary + other cash incentives)		220,326.4	169,269.04
Management level (only base salary)		84,416.13	78,568.79
Management level (base salary + other cash incentives)		103,711.25	96,527.38
Non-management level (only base salary)		26,978.45	25,426.18
Scope of the information reported	% of workforce	100	
Ratio between base salary of males and females broken down per work category			
Senior Management	N°	1.3	
Middle management		1.07	
Advisor		1.07	
Professional		1.08	
Support		1.03	

13.2.28. Long-term incentives for employees

TABLE 70. Additional information on long-term incentives

Trained collaborators	Unit	2021
Type of long-term incentive program	-	Performance bonus
Workforce under management level to which this program applies	%	100%
Type of employees covered by the program	-	All Cálidda employees
Payment of incentives	-	Annually
Objectives related to the company's sustainability performance	-	We have annual monetary incentive programs that align the performance of our employees with the company's strategic and sustainability objectives. These incentives, designed by the General Management and applied to the Operations, Large Customer Retail, Mass Customer Retail, Supply and Services, and Sustainability and Reputation departments, promote the retention of qualified talent and guide actions towards goals that ensure the continuity and success of the company. For example, the performance bonus linked to the reduction of CO_2 emissions, within the "Climate Action" pillar of our Decarbonization Route. In 2024, 16 employees exceeded the annual carbon footprint reduction target by 17.3% compared to the baseline scenario, achieving an effective reduction of 24.5%. This result was recognized with a bonus awarded after a rigorous assessment based on clear targets and metrics. Although the incentives are awarded annually, their strategic design generates a lasting impact, reinforcing commitment, talent retention and the organization's alignment with sustainability principles and long-term goals.

13.2.29. OHS Committee

- Be familiar with the documents and reports related to working conditions that are necessary for the fulfillment of their functions, as well as those arising from the activity of the occupational health and safety service.
- Approve the employer's Internal Health and Safety Regulations.
- Approve the Annual Occupational Health and Safety Program.
- Be familiar with and approve the Annual Schedule of the Occupational Health and Safety Service
- Take part in the design, approval, implementation, and assessment of the Occupational Health and Safety, accident prevention and occupational diseases policies, plans, and promotion program.
- Approve the annual employee training plan on occupational health and safety.
- Promote that all new employees receive adequate training, education, and orientation on risk prevention.
- Monitor law, internal regulations and technical work specifications compliance related to occupational health and safety, as well as the Occupational Health and Safety Internal Regulations.
- Make sure employees are familiar with the regulations, instruction, technical work specifications, warnings, and other written and graphic material related to workspace risk related prevention.
- Promote commitment, collaboration, and active participation of all the employees in work risk prevention, through effective communication, employee participation in safety problem resolution, induction, training, contests, drills, among others.
- Perform periodic inspections in administrative and operational areas, facilities, machinery, and equipment, to reinforce preventive management.
- Consider the circumstances and investigate the causes of all incidents, accidents and occupational diseases that occur at the workplace, issuing the corresponding recommendations to avoid their recurrence.
- Verify compliance and efficacy of their recommendations to avoid repetition of accidents and the occurrence of occupational diseases.
- Give adequate recommendations to improve working conditions and environment, make sure to implement the measures adopted and examine their efficiency.
- Analyze and issue reports on workplace incidents, accidents and occupational disease statistics, which registration and evaluation must be constantly updated by the employer's occupational health and safety area.
- Collaborate with medical and first aid services.
- Supervise occupational health and safety services and assistance, and advise to the employer and the employees.
- Report the following information to the employer's highest authority:
  - o Any fatal accident or hazardous incident, immediately.
  - o The investigation of each fatal accident and corrective action taken within ten (10) days of the occurrence.
  - o Quarterly statistics on accidents, incidents, and occupational diseases.
  - o Quarterly activities of the Occupational Health and Safety Committee
- Keep control of compliance with the resolutions in the Minutes Book.
- Meet monthly on an ordinary basis to analyze and evaluate the progress of the goals established in the annual program, and on an extraordinary basis to analyze serious accidents or when circumstances so require. (GRI 403-4)

TABLE 71. Employees represented in occupational health and safety committees

Employees	Unit	2021	2022	2023	2024
Total employees	N°	420	407	421	**445**
Employees represented in different occupational health and safety committees	N°	420	407	421	**445**
Total number of employees represented in different occupational health and safety committees	%	100	100	100	**100**
Employees that are not represented in the occupational health and safety committees.	N°	0	0	0	**0**

13.2.30. Regulations on Occupational Health and Safety

Our Occupational Health and Safety management system is governed by the following regulations and standards (GRI 403-1)

- National Building Regulation G.050 Safety during Construction.
- Basic Safety and Hygiene Standards for Construction Works, approved by Supreme Resolution N° 021-83-TR
- Safety Regulations for hydrocarbon activities, approved through Supreme Decree N° 043-2007-EM.
- Procedure for reporting and statistics on occupational emergencies and diseases in the activities of the hydrocarbon subsector, approved through OSINERGMIN Resolution N° 172-2009-OS/CD.
- Occupational Safety and Health Law, approved by Law No. 29783.
- Occupational Safety and Health Regulations of Law 29783, approved through Supreme Decree N° 005-2012-TR.
- Law N° 30220 Modification to Law N° 29783 Occupational Safety and Health Law.
- Regulations of the Safety and Industrial Hygiene Committees, approved by Directorial Resolution N° 1472-72-IC-DGI.
- List of occupational diseases, established by the Technical Health Standard NTS N° 068-MINSA/DGSP V.1.
- Law that establishes the obligation to prepare and submit emergency plans, Law N° 28851.
- Supreme Decree N° 023-2018-EM Supreme Decree amending the Regulation on Environmental Protection in Hydrocarbon activities.
- Safety Regulation for the Storage of Hydrocarbons, approved through Supreme Decree N° 052-93-EM.
- Safety Regulations for the Transportation of Hydrocarbons, approved through Supreme Decree N° 026-94-EM.
- Liquid Fuel Commercialization Regulation, approved through Supreme Decree N° 030-98-EM.
- National Law on Land Transportation of Materials and Hazardous Waste, approved by Law N° 28256.
- National Regulations for Land Transportation of Materials and Hazardous Waste, approved through Supreme Decree N° 021-2008-MTC.
- Materials and Hazardous waste Land Transportation Safety Summary Sheet Format, D.S. 2613-2013-MTC/15.
- National Vehicle Regulations, approved through Supreme Decree N° 058-2003-MTC.
- National Traffic Regulations, approved through Supreme Decree N° 016-2009-MTC.
- NTP 399.010-1. Safety Signs.
- NTP 350.043-1. Portable fire extinguishers.
- Technical Document, protocols for Occupational Medical Examinations and Diagnostic Guides for Mandatory Medical Examinations by activity RM N° 312-2011 / MINSA.
- Basic ergonomics standard RM-375-2008 TR.
- Ministerial Resolution N° 050-2013-TR “Approve the minimum information reference formats for the mandatory records of the Occupational Health and Safety Management System”.
- Law N° 30102, Law that provides for preventive measures against the harmful effects on health of prolonged exposure to solar radiation.
- Ministerial Resolution – modification of EMO protocol EMO 571-2014 MINSA (art. 6.7.2 “about the permanence of the Occupational Health Physician”.
- DS-006- 2014 TR modification to the regulation DS 005 2012 TR (art. 27, 28 y 101).
- DS-012-2014 TR modification to the regulation DS 005 2012 TR (art.110 modification of forms 01 and 02).
- Ministerial Resolution RM 087 2015 PCM conducting drills.
- Law N° 28048, “Law for the Protection of Pregnant Women who perform work that endangers their health and/or the normal development of the embryo and fetus”, passed 08-07-2003.
- Supreme Decree N° 009-2004-TR, “Regulation of the Law for the Protection of Pregnant Women”, del 20-07-2004.
- SUNAFIL Construction Manual.
- NORMA OSHAS 29 CFR 1926
- Supreme Decree N° 011-2019-TR, “Occupational Health and Safety Regulations for the Construction Sector”.
- OSHA 300 (GRI 403-1)



13.2.31. OHS System Coverage

TABLE 72. Occupational Health and Security System Coverage (GRI 403-8)

Indicator	Unit	2023		2024	
		Own Employees	Workers that are not employees (contractors)[15]	Own Employees	Workers that are not employees (contractors)[16]
Total employees	N.°	421	5,813	**445**	**6,238**
Employees covered by the OHS scheme	N.°	421	5,813	**445**	**6,238**
	%	100	100	**100**	**100**
Employees covered by the OHS scheme that has passed an internal audit	N.°	421	5,813	**445**	**6,238**
	%	100	100	**100**	**100**
Employees covered by the OHS scheme that has passed an internal audit or certified by an external party	N.°	421	5,813	**445**	**6,238**
		100	100	**100**	**100**

[15] Employees whose work or place of work is controlled by Cálidda
[16] Employees whose work or place of work is controlled by Cálidda

13.2.32. Main health and safety indicators

TABLE 73. Main Occupational Health and Safety indicators for employees (GRI 403- 9) (DJSI 3.4.3) (DJSI 3.4.4)

Indicator	Unit	2021		2022		2023		2024	
		F	M	F	M	F	M	F	M
Total employees	N°	107	297	101	287	118	303	**135**	**310**
Days worked	N°	141,609		147,430		143,271		**153,881**	
Hours worked	N°	1'132,868		1'179,441		1'146,167		**1'231,051**	
Deceased due to occupational accident	N°	0		0		0		**0**	
Death rate resulting from an occupational accident injury	Index	0		0		0		**0**	
Occupational accidents with major consequences (excluding fatalities)	N°	0		0		0		**0**	
Occupational accident rate with major consequences (excluding fatalities)	Index	0		0		0		**0**	
Severity index	Index	0		180.59		54.09		**0**	
LTIFR, Days away from work	Index	0		1		0		**0**	
Lost Time Injury Frequency Rate (LTIFR)	N°	0		0.85		0		**0**	
Data coverage	%	100		100		100		**100**	
Main types of occupational injuries in 2023		Contusions							
Main types of injuries per occupational accident in 2024		Scratches							

TABLE 74. Main Occupational Health and Safety Indicators for Contractors (GRI 403- 9) (DJSI 3.4.3) (DJSI 3.4.5)

Indicator	Unit	2021	2022	2023	2024
Total contractors	N°	9,463	6,741	5,813	**6,238**
Days worked	N°	2'369,141	2'212,113	2'005,505	**1'700,544**
Hours worked	N°	18'953,127	17'696,906	16'044,037	**13'604,352**
Deaths due to occupational accidents	N°	0	0	0	**1**
Rate of fatalities resulting from an occupational accident injury	Index	0	0	0	**0.07**
Occupational accidents with major consequences (excluding fatalities)	N°	1	1	2	**1**
Occupational accident rate with major consequences (excluding fatalities)	Index	0.05	0.06	0.12	**0.07**
Severity index	Index	80.94	64.36	89.94	**504.03**
LTIFR, Days away from work	Index	18	11	5	**4**
Lost Time Injury Frequency Rate (LTIFR)	N°	0.95	0.62	0.31	**0.29**
Data coverage percentage	Index	100	100	100	**100**
Main types of occupational injuries per occupational accident in 2023		Contusions, cuts, overexertion, and fractures			
Main types of occupational injuries per occupational accident in 2024		Contusions, fractures and sprains			

TABLE 75. Occupational diseases in employees (GRI 403-10)

Occupational disease or illness	Unit	2021		2022		2023		2024	
		F	M	F	M	F	M	F	M
Total number of employees	N°	107	297	107	287	118	303	**135**	**310**
Deaths due to occupational disease		0		0		0		**0**	
Total number of occupational diseases		0		0		0		**0**	
Total recordable occupational diseases		0		0		0		**0**	

TABLE 76. Occupational diseases in contractors (GRI 403-10)

Occupational disease or illness	Unit	2021	2022	2023	2024
Total number of contractors	N°	9,463	6,741	5,813	**6,238**
Deaths due to occupational disease		0	0	0	**0**
Total number of occupational diseases		0	0	0	**0**
Total recordable occupational diseases		0	0	0	**0**

TABLE 77. Critical incidents

Indicator	Unit	2021	2022	2023	2024
TIER 1 events (Cálidda + Contractors)	N°	6	3	5	**1**
Man hours	Hours	20'085,995.03	18'876,346.88	17'190,203.84	**14'835,402.79**
Factor	N°	200,000	200,000	200,000	**200,000**
Process Safety Incident Frequency Rate (TIER 1)	Rate	0.06	0.03	0.06	**0.01**

TABLE 78. Total Recordable Incident Rate (TRIR), (2) mortality rate and (3) Near Miss Frequency Rate (NMFR)

Rates	Calculation	2021	2022	2023	2024
Total Recordable Incident Rate (TRIR) for occupational injuries and diseases	Statistical count × 200 000) / hours worked	1.50	0.91	0.67	**0.50**
Mortality rate for work-related fatalities		0.00	0.00	0.00	**0.01**
Near Miss Frequency Rate (NMFR) for work related near misses		0.32	0.18	0.14	**0.23**

13.2.33. Training in occupational health and safety

OHS training courses are mandatory depending on the job profile. These courses are free and are given during paid working hours. The efficacy of the training is assessed through theoretical exams and practical tests, as applicable. **(GRI 403-5)**

TABLE 79. Employees trained Occupational Health and Safety

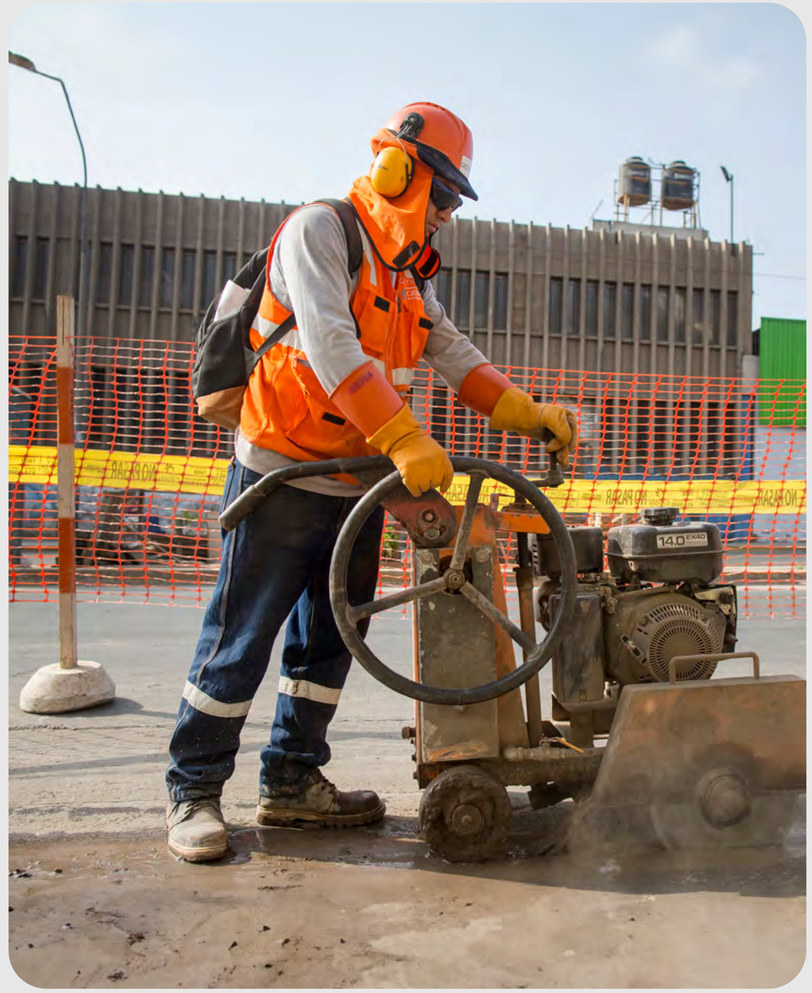
Indicator	Unit	2021	2022	2023	2024
Number of employees	N°	420	407	421	**445**
Number of employees trained in Occupational Health and Safety	N°	420	407	421	**445**
Percentage of employees trained in Occupational Health and Safety	%	100	100	100	**100**

TABLE 80. Contractors trained Occupational Health and Safety

Indicator	Unit	2021	2022	2023	2024
Number of contractors	N°	9,463	6,741	5,813	**6,238**
Number of contractors trained in Occupational Health and Safety		9,463	6,741	5,813	**6,238**
Percentage of contractors trained in Occupational Health and Safety	%	100	100	100	**100**

TABLE 81. Training in Occupational Health and Safety in 2024

Course	Addressed to	Description
Contingency plan for administrative offices and warehouses	All employees	Learn the basic guidelines established in the San Borja site Contingency Plan, and in Cálidda's warehouses to respond timely in the event of an emergency.
Fire prevention and fighting: Use of portable fire extinguishers	All employees	Adequate use of the different types of fire extinguishers
Basic first aid	Specific Staff	Raise awareness about the steps to follow for basic first aid.
Use and care of personal protective equipment	Specific Staff	Recognize the importance of the mandatory use of Personal Protection Equipment (PPE) to prevent and minimize injuries and/or health affections.
Preventive measures against the harmful effects of solar radiation	Specific Staff	Inform about the preventive measures against harmful effects on health due to extended exposure to solar radiation.
Hazard Identification and assessment – IPER Matrix	All employees	Learn about the legal basis and the importance of the IPER Matrix, general concepts (hazards, risk, control measures) and IPER Matrix interpretation.
Contingency Plan	All employees	Provide knowledge to identify and recognize the scenarios that could generate contingency and carry out mitigation controls.
Defensive driving	Specific Staff	Learn to recognize defensive driving techniques and being capable of recognizing the hazards attitudes and behaviors of the other drivers and learn about the controls implemented at Cálidda for safe vehicle driving and the communications flow in the event of car accidents, theft and robbery.
OHS induction conferences	Specific Staff	Addressed to new employees. The course trains the employee in general OHS topics such as policy, regulations, practices, concepts, COVID-19 context, and physical safety.



Course	Addressed to	Description
Process Safety Accident Investigation	Specific Staff	Reinforce the minimum requirements to carry out work process Safety related incident and accident investigation, to identify the causes, facts and situation that have caused them and to implement corrective actions to prevent or minimize risk conditions and avoid their recurrence.
Sexual harassment at work	Specific Staff	Strengthen knowledge and attitudes regarding the identification of different labor sexual harassment expressions, the importance of prevention and use of the mechanisms in place to report them and to defend the rights of the people affected.
Ergonomics at work	Specific Staff	Reinforce proper posture and movement practices to reduce the risk of musculoskeletal injuries, improve comfort and promote healthy body posture during daily work activities.
NEBOSH International General Certificate (IGC)	Specific Staff	Provide a broad understanding of the fundamental aspects of occupational safety and health and to acquire the knowledge and skills to identify, assess and control occupational hazards in any type of environment.
NEBOSH Process Safety Management (PSM)	Specific Staff	Provide knowledge about safety management in industrial processes and the prevention of catastrophic incidents.

13.2.34. Prevention and mitigation of occupational health and safety impacts

TABLE 82. Significant negative occupational health and safety impacts directly related to the operations, products or services through their commercial relations and related risks and hazards (GRI 403-7)

Description of the impact	Prevention measures	Mitigation measures
Partial or irreversible damage to the physical integrity of any of our employees.	• OHS accreditation for the provision of goods and services (compliance with OHS requirements). • Application of penalties for non-compliance with OHS (contractual requirements). • Implementation of IPER Matrix controls. • Field inspections to detect substandard acts and conditions. • Personnel education and training.	> Execution of contingency plans > Execution of drills.
Process safety incidents occurring in the course of GEB's operations and its affiliates, that cause or may cause consequences on people, operation assets, infrastructure of the communities and/or the environment	• Execution of safety risks, follow-up of operational risks recommendations resulting from these studies, follow-up on the inventory and planning of risk studies. • Cálidda has an annual Process Safety program in the natural gas distribution system to mitigate any type of incidents in them. • Implementation of Operational Discipline of critical activities. • Strengthening the Process Safety Culture (newsletters and Process Safety opportunities). • Capacity building (Process Safety training and specializations).	> Execution of major and/or catastrophic scenario drills. > Investigation of Process Safety events, follow-up of action plans, dissemination of alerts and lessons learned.

13.2.35. Main Human Rights indicators

TABLE 83. Assessment in Human Rights

Group	Percentage of the total assessed in the last three years	Percentage of the total assessed where risks have been identified	Percentage of risk with mitigation measures implemented
Unit	%	%	%
Own operations	100	100	100
Tier 1 Contractors and Suppliers	0	0	0
Joint ventures (including participation above 10%)	NA	NA	NA

TABLE 84. Training in Human Rights (GRI 410-1) (11.18.2)

Indicator	Unit	People trained	Total training hours	Number of hours per person
Employees with security functions trained in human rights	N°	-	0	0
Total number of employees trained in human rights		417*	417*	1
Third party security personnel trained in human rights		-	0	0
Contractor employees trained in human rights		1,369	314.87	0.23

*Headcount includes trainees.

TABLE 85. Human Rights mitigation and remediation

Actions	Description
Commitments to provide or help to remediate any negative impacts caused by the Company which it has contributed to.	There is a policy in place that addresses commitments, however, there is no specific procedure.
Approach to identify and address complaints (including complaints and grievance mechanisms in place)	As a public service, we have a grievance and complaints mechanisms which is addressed according to law, however it does not establish a procedure to address Human Rights complaints exclusively.
Other processes to contribute to the remediation of negative impacts	Human Rights violation aspects have been included in the contractor training process.
Stakeholder participation in the design, review, operation and improvement of grievance and complaints mechanisms	No third parties have participated in the design of grievance and complaints mechanisms.
Follow-up on the of the grievance and complaints mechanisms efficiency (and other remediation processes)	At present, there is no direct follow-up on possible Human Rights complaints, however, the claims and grievance mechanism establishes a response and attention deadline which is audited periodically.
Processes in place to mitigate human rights related risks	In 2024 priority was given to training employees, contractors and suppliers.
Number of operation sites with mitigation plans	1
Type of mitigation actions in place	The risks identified in the 2023 assessment already had mitigation mechanisms associated with their own processes.

TABLE 86. Cases of discrimination, labor and/or sexual harassment reported.

Indicator	Unit	2021	2022	2023	2024
Total number of cases of discrimination, labor and/or sexual harassment reported.	N°	0	0	0	**0**
Total number of cases of discrimination, labor and/or sexual harassment reported by females		0	0	0	**0**
Total number of cases of discrimination, labor and/or sexual harassment reported by males		0	0	0	**0**
Number of cases reported with action plans implemented or underway		0	0	0	**0**
Number of cases reported and investigated that do not require action plans		0	0	0	**0**

TABLE 87. PQRS related to human rights

Indicator	Unit	2024
Number of PQRS presented related to human rights	N°	**0**
Number of PQRS related with possible negative impacts on human rights addressed within the established deadlines		**0**
Percentage of PQRS related to human rights addresses within the established deadlines	%	**0**

13.2.36. Emissions Scope 1 (category 1)

TABLE 88. GHG emissions - Scope 1 (GRI 305-1) (GRI 11.1.5) (DJSI 2.5.1)

GHG emissions – Scope 1	Unid	2021	2022	2023	2024	Goal for 2024
Direct GHG emissions	tCO_2e	18,381.80	18,741.29	16,802.02	**16,663.80**	18,495.40
Direct net GHG emissions	tCO_2e	17,703.41	17,458.84	15,661.50	**15,510.75**	
Biogenic CO_2 emissions CO_2 in tCO_2e	tCO_2e	10.44	9.41	6.29	**7.88**	8.05
Information coverage	% of operations	100	100	100	**100**	100

Considerations for the calculation of emissions	
Gases included in the calculation	CO_2, CH_4, N_2O, HFC
Source of emission factors and rates for global warming potential	IPCC Greenhouse Gas Protocol
Base year	2021
Standards, methodologies, assumptions, and calculation tools used	ISO 14064, GHG Protocol
Third party verification	Verification of our carbon footprint is performed during the year following the calculation.

TABLE 89. CH4 Emissions

Indicator	Unit	2023	2024
Percentage of GHG emissions GEI (scope 1) from CH4	%	25.17	**24.81**

TABLE 90. Breakdown of direct emissions (scope 1)

Breakdown of Scope 1	Unit	2023	2024
Fixed sources	tCO_2e	12,315.24	**12,163.97**
Mobile sources		189.24	**213.46**
Venting		829.75	**2,028.20**
Leakage by third parties		3,346.23	**2,071.68**
Refrigerants		117.62	**182.73**
Recharging extinguishers		3.78	**3.76**
Total		16,801.89	**16,663.81**

Scope 2 (category 2)

TABLE 91. Scope 2 emissions (GRI 305-2) (DJSI 2.5.2)

GHG Emissions – Scope 2	Unit	2021	2022	2023	2024	Goal for 2024
Gross value of indirect GHG emissions associated with energy (scope 2) based on location	tCO_2e	505.62	593.52	613.93	**573.23**	676.98
Net value of indirect GHG emissions associated with energy (scope 2) based on location		0.00	0.00	0.00	**0**	
Gross value of indirect GHG emissions associated with energy (scope 2) based on market		505.62	593.52	613.93	**573.23**	
Net value of indirect GHG emissions associated with energy (scope 2) based on market		0.00	0.00	0.00	**0**	
Information coverage	%	100	100	100	**100**	100

Considerations for the calculation of emissions	
Gases included in the calculation	CO_2, CH_4, N_2O, HFC
Source of emission factors and rates for global warming potential	IPCC Greenhouse Gas Protocol
Base year	2021
Standards, methodologies, assumptions, and calculation tools used	ISO 14064, GHG Protocol
Third party verification	Verification of our carbon footprint is performed during the year following the calculation.

Scope 3 (category 3 and 4)

TABLE 92. Other indirect emissions scope 3 (GRI 305-3) (DJSI 2.5.3)

GHG Emissions – Scope 3	Unit	2021	2022	2023	2024*
Gross value of other indirect GHG emissions (scope 3)	tCO_2e	3,348.50	3,803.51	4,612.78	**4,477.63**
Net value of other indirect GHG emissions GEI (scope 3)		3,252.51	2,359.48	3,061.77	**2,883.91**

*As of 2024, Cálidda only has emission targets for Scopes 1 and 2.

Considerations for the calculation of emissions	
Gases included in the calculations	CO_2, CH_4, N_2O, HFC
Source of emission factors	IPCC Greenhouse Gas Protocol
Base year	2021
Calculation Methodology	ISO 14064, GHG Protocol
Third party verifications	Verification of our carbon footprint is performed during the year following the calculation.



TABLE 93. Main categories of Scope 3 emissions (category 3 and 4) (DJSI 2.5.3)

Category	Scope 3 Breakdown	Unit	2021	2022	2023	2022
3	**Business travel (air travel)**	tCO_2eq	17.60	62.80	130.25	**228.92**
	Employee commuting (employee transportation)		76.60	73.10	123.45	**132.88**
	Outsourced transportation (cab service)		11.50	15.30	29.73	**13.05**
4	**Goods and services acquired (operation)**		812.5	951.5	1,952.29	**1,665.25**
	Capital goods		401.80	576.70	568.44	**654.01**
	Final disposal of purchased goods (Waste generated in operations)		51.90	66.00	48.37	**28.60**
	Paper consumption		23.07	29.13	5.98	**1.78**
	Water consumption		0.50	0.75	0.38	**0.29**
	Printing supplies (toner)		0.18	0.34	0.35	**0.32**
	Fuel and energy activities (not included in Scope 1 or 2, includes upstream energy consumption and upstream fuel consumption)		1,976.80	2,058.20	1,774.96	**1,752.53**
	Total		3,348.70	3,803.60	4,627.49	**4,477.62**

TABLE 94. Intensity of GHG emissions (GRI 305-4)

Emission intensity ratio	Unit	2023	2024
Absolute number of emissions	tCO_2e	22,043.27	**21,714.67**
Types of GHG emissions included in the calculation (scope 1, 2 and 3)		Scope 1, 2 and 3	
Ratio		0.0000803 (ton CO_2e / MMBtu)	**0.0000834 (ton CO_2e / MMBtu)**
Denominator: Total natural gas supplied	MMBtu	274'557,240*	**260'409,959**
Gases included in the calculation		CO_2, CH_4, N_20, HFC y PFC	

(*) Data aligned with ISO 14064-2018.

Additional emissions indicators

TABLE 95. Internal carbon price (DJSI 2.5.13)

Indicator	Unit	2020	2021	2022	2023	2024
Internal carbon price	USD/T	13.9	16.5	11.0	11.0	**52.71**

TABLE 96. Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant emissions to the air (GRI 305-7) (DJSI 2.3.3)

Significant emissions to the air	Unit	2023	2024	Type of source or activity generating the emission
NO_x	tCO_2e	356.99	188.21	City Gate and Pressure Reducing Station Heaters
SO_2	tCO_2e	0.87	0.57	

Factores de conversión	2023 y 2024
Source related to the emission factors used	Stationary internal combustion sources, US EPA - AP 42, Fifth Edition, Volume I, Chapter 3
Standards, methodologies, assumptions, and calculation tools used.	Conversions were made based on the EPA conversion factors, in the excel calculation tool, using natural gas boiler consumption in the City Gate and Pressure Reducing Stations operational units.

TABLE 97. Leakage index in infrastructure (DJSI 2.7.3) (Own indicator: Asset integrity and critical incident management)

Indicator	Unit	2020	2021	2022	2023	2024
Distribution ()	% of leaks	0.0029	0.0034	0.0028	0.0027	**0.0028**
Network Length	km	-	14,394	15,935	17,169	**18,156**

Leakage rate calculation considerations	
Source types included	Ventilation, fugitive and pneumatic
Data collection	Leakage Ratio = Total leakage Volume /Total gas volume delivered by TGP
Leaks considered	Operation of compressors, activation of relief valves, maintenance activities, damages by third parties, operation of pneumatic valves (instrumentation gas), operation of blocking valves

TABLE 98. Ratio per increase in connections

Description	Unit	2020	2021	2022	2023	2024
Regulated Customers	N°	93,385	254,055	260,257	222,217	**183,649**
Leakage less than 1000ft3		349	481	633	725	**930**
Leakage greater than 1000ft3		86	111	180	203	**154**
Total leaks		**435**	**592**	**813**	**928**	**1,084**
Ratio per increase in connections	%	0.47	0.23	0.31	0.42	**0.59**



TABLE 99. GHG emissions reduction initiatives in 2024 (GRI 305-5) (DJSI 2.5.14)

Reduction Initiative	Tons of GHG emission reductions as a direct result of reduction initiatives in metric tons of CO2 equivalent.	Base year or baseline, including justification for selection	The scopes in which emissions reductions took place		
			Direct emissions (scope 1)	Indirect emissions associated to energy (scope 2)	Other indirect emissions (scope 3)
Installation of efficient toilets	0.21	2021			✔
Waste recovery	23.26	2021			✔
Operational Adjustments (Efficiency in heaters)	1,581.43	2021	✔		
Efficient Transportation (Fleet Conversion)	4.21	2021	✔		
Damage Prevention (PPD-Leaks)	1,429.62	2021	✔		
Hybrid work (Paper Consumption)	21.29	2021	✔		
Solar Panels Pilot (Energy Source)	9.756	2022		✔	
Total	**3,428.64**	**2021-2022**	✔	✔	✔

13.2.37. Energy

TABLE 100. Energy consumption (GRI 302-1)

Energy consumption	Unit	2020	2021	2022	2023	2024
Total consumption of fuel from non-renewable sources	GJ	**193,850.21**	**244,973.72**	**257,775.34**	**219,471.65**	**240,802.86**
ACPM		834.09	1,097.71	1,140.60	1,299.82	**1,642.02**
Coal		0	0	0	0	**0**
Diesel		0	0	0	0	**0**
Natural Gas		191,486.04	242,379.83	255,526.03	217,263.37	**238,510.13**
Gasoline		1,530.08	1,496.18	1,108.71	908.46	**650.71**
LPG		0	0	0	0	**0**
Total Consumption of fuel from renewable sources		**0**	**0**	**0**	**0**	**175.15**
Photovoltaic energy		0	0	0	51.39	**175.15**
Consumption of other types of energy		**9,935.68**	**10,469.13**	**10,654.32**	**10,342.90**	**9,657.22**
Total consumption of electricity purchased from grid*		9,935.68	10,469.13	10,654.32	10,342.90	**9,657.22**
Total consumption for heating		0	0	0	0	**0**
Total consumption for cooling		0	0	0	0	**0**
Total vapor consumption		0	0	0	0	**0**
Total energy consumption		**203,785.89**	**255,442.85**	**268,429.66**	**229,814.55**	**250,635.23**

*Energy purchased to the grid comes from the Peruvian National Interconnected System, generated in hydroelectric, thermal electric, solar and wind power stations.

Conversion sources used (Source FENOC UPME, 2016)	Density (kh/L)	(MJ/kg)
Diesel	0.85	42.42
Gasoline	0.74	45.33
Natural gas	35.65 MJ/m^2	
Gallons to liters	3.79	

TABLE 101. Consumption per type of energy (DJSI 2.2.2)

Indicator	Unit	2021	2022	2023	2024	Target 2024
Total non-renewable energy consumption	MWh	70,956.35	74,563.79	63,837.38	**69,572.29**	**72,400.69**
Total renewable energy consumption		0	0	14.28	**48.65**	**16.75**
Information coverage	% of operations	100				

13.2.38. Water

TABLE 102. Water consumption (GRI 303-3) (GRI 303-5)

Indicator	Unit	2020	2021	2022	2023	2024
Total water consumption	megaliters	3.50	1.45	2.17	1.99	**1.91**

TABLE 103. Water Consumption (DJSI 2.4.2)

	Unidad	2021	2022*	2023*	2024	Target 2024
Extraction: Total municipal water supplies (or other water utilities)	million m^3	0.00000145	0.000002167	0.000001992	**0.000001909**	
Extraction: Fresh surface water (lakes, rivers, etc.)		0	0	0	**0**	
Extraction: Fresh groundwater		0	0	0	**0**	
Discharge: Water returned to the extraction source with a quality similar or higher than that of the raw water extracted (only applies to B and C).		0	0	0	**0**	
Total Net Freshwater Consumption (A+B+C-D)		0.00000145	0.000002167	0.000001992	**0.000001909**	**0.001909**
Coverage of information	% of operations	100	100	100	**100**	

*The 2022 and 2023 values have been adjusted to unify the values reported for the last 4 years.

13.2.39. Waste

TABLE 104. Waste Generated (GRI 306-3)

Waste composition	Unit	2020*	2021*	2022*	2023	2024
Hazardous Waste	t	42.24	375.62	370.78	384.92	**199.04**
Percentage	%	0.01	0.03	0.04	0.04	**0.04**
Non-Hazardous Waste	t	491,043.14	1'468,107.45	966,782.27	892,313.18	**501,383.05**
Percentage	%	99.99	99.97	99.96	99.96	**99.96**
Weight of waste generated by the company*	t	320.19	747.26	699.89	669.34	**526.48**
Weight of waste generated in the projects*			1'467,735.81	966,453.16	892,028.76	**501,055.61**
Total Waste	**t**	**491,085.38**	**1,468,483.07**	**967,153.05**	**892,698.10**	**501,582.09**

* We updated the information reported in 2020, 2021 and 2022 according to the solid waste annual statements. The data included in this report corresponds to the updated value.

TABLE 105. Waste diverted from disposal (GRI 306-4)

Type of waste	Unit	2023			2024		
		On site	Off site	Total	On site	Off site	Total
Hazardous waste							
Prepared for reuse[17]	t	0	0	0	**0**	**0**	**0**
Recycling[18]		2.83	7.44	10.27	**3.20**	**0**	**3.20**
Other recovery operations		0	0	0	**0**	**0**	**0**
Non-hazardous waste							
Preparation for reuse	t	0	0	0	**0**	**0**	**0**
Recycling		21.93	27.85	49.77	**11.29**	**27.80**	**39.09**
Other recovery operations		0	891,500.89	891,500.89	**0**	**498,957.77**	**498,957.77**
Total	**t**	**24.76**	**891,536.18**	**891,560.94**	**14.49**	**498,985.57**	**499,000.05**

[17] Testing, cleaning, or repair operations by which products or components of products that have become waste are prepared for use for the purpose for which they were conceived
[18] Reprocessing of products or product components that have been converted to waste to create new materials

TABLE 106. Waste directed to disposal (GRI 306-5)

Waste Composition	Unit	2020	2021	2022	2023	2024
Hazardous waste	t	39.23	369.97	361.71	374.65	**2,351.65**
Non-hazardous waste		491,038.25	1'467,956.91	966,741.20	762.52	**233.58**
Total waste		**491,077.48**	**1'468,326.88**	**967,102.91**	**1,137.17**	**2,585.23**

TABLE 107. Waste directed to disposal, by type of disposal operation (GRI 306-5)

	Unit	2023			2024		
		On site	Off site	Total	On site	Off site	Total
Hazardous Waste							
Incineration (with energy recovery)	t	0	0	0	**0**	**0**	**0**
Incineration (without energy recovery)		0	0	0	**0**	**0**	**0**
Landfilling		0	0	0	**0**	**0**	**0**
Other disposal operations		300.20	74.45	374.65	**566.28**	**1,785.37**	**2,351.65**
Total		**300.20**	**74.45**	**374.65**	**566.28**	**1,785.37**	**2,351.65**
Non-hazardous waste							
Incineration (with energy recovery)	t	0	0	0	**0**	**0**	**0**
Incineration (without energy recovery)		0	0	0	**0**	**0**	**0**
Landfilling		344.38	418.14	762.52	**15.69**	**217.89**	**233.58**
Other disposal operations		0	0	0	**0**	**0**	**0**
Total		**344.38**	**418.14**	**762.52**	**15.69**	**217.89**	**233.58**

TABLE 108. Historic chart in metric tons (DJSI 2.3.2)

	Unit	2021	2022	2023	2024	Target 2024
Total waste recycled/reused	t	156.19	50.14	891,564.89	**498,996.86**	
Total waste disposal		**1'468,326.88**	**967,102.91**	**1,137.17**	**2,585.23**	**474,437.64**
Waste deposited in landfills		1'467,956.91	966,741.20	762.52	**233.578**	
Waste incinerated with energy recovery		0	0	0	**0**	
Waste incinerated without energy recovery		0	0	0	**0**	
Waste disposed otherwise: Safety landfill, confinement/ treatment		369.97	361.71	374.65	**2,351.65**	
Waste with unknown disposal method		0	0	0	**0**	
Data coverage	% of operations	100	100	100	**100**	

13.2.40. Environmental Management Practices

TABLE 109. Environmental Programs

Environmental policy	We have a Sustainability Policy and various Environmental Management System documents that establish the environmental guidelines for our activities.
Environmental management tools have their projects	We have Detailed Environmental Impact Studies for our main and secondary networks, Semi-Detailed Environmental Impact Studies for operations in Cañete and Chilca, Environmental Management Plans for the expansion of other networks, and the adaptation of the City Gate. Finally, Environmental Impact Statements for projects in Pantanos de Villa and Huarochiri.
Energy management program	In Cálidda we have energy management programs that include: > Energy audits to identify opportunities to improve energy performance. > Quantified targets to address energy savings > Actions to reduce the amount of energy consumption > Evaluation of progress in reducing energy consumption > Use of clean or green energy > Investments in innovation or research and development to reduce energy consumption > Energy efficiency training provided to employees to raise awareness about reducing energy consumption
Waste management program	At Cálidda we have waste management programs that include: > Waste audits to identify opportunities to improve waste performance. > Action plans to reduce waste generation > Quantified targets to minimize waste. > Waste reduction training provided to employees. > Integration of recycling programs to reduce waste sent to landfill
Water management program	At Cálidda we have water efficiency programs that include: > Evaluation of water use to identify opportunities for improvement in water efficiency. > Actions to reduce water consumption > Establishment of targets to reduce water use > Implementation of water recycling > Awareness training provided to employees on water efficiency management programs

13.2.41. Most significant contributions

TABLE 110. Type of contributions (GRI 415-1) (DJSI 1.6.1)

Destination of the contribution	Unit	2021	2022	2023	2024
Lobbying, interest representation or similar groups	USD	0	0	0	**0**
Local, regional, or national political campaigns / organizations / candidates		0	0	0	**0**
Tax-exempt trade associations or groups		88,582.92	71,776	90,402	**93,861**
Total		**88,582.92**	**71,776**	**90,402**	**93,861**

TABLE 111. Most significant contributions by topic in USD in 2024 (DJSI 1.6.2)

Topic	Corporate position	Description of the corporate position on this issue	Unit	Amount paid	Organization
Promoting the massification of natural gas	Collaboration	We encourage the promotion of the massification of natural gas in the concession area with the trade association	USD	35,000	Peruvian Hydrocarbon Association
				58,861	Mining, Oil and Energy Association

TABLE 112. Contributions per organization in USD in 2024 (DJSI 1.6.2)

Organization	Type of organization	Description of the organization	Unit	Amount paid
Peruvian Hydrocarbon Association	Trade association	Organization dedicated to promoting the massification of natural gas in the concession area.	USD	35,000
Mining, Oil and Energy Association		Organization dedicated to promoting the massification of natural gas (among other) and the issuance of standards that contribute to their regulation and promotion.		58,861



13.2.42. Energy transition

TABLE 113. Percentage share of GEB investments in the energy transition

Energy transition	Unit	2024
Investments in the Energy Transition	USD	**29’298,872**
Renewable energy for self-consumption		**40,500**
Biogas		**21,000**
Hydrogen		**-**
Wind and solar energy		**-**
Smart grids		**-**
Transmission and/or distribution infrastructure for the connection of renewable energy projects		**-**
New businesses in energy transition and substitution of high-emission fossil fuels		**-**
New gas distribution connections		**29’237,372**
Total business investment in CAPEX		**114’896,000**
GEB investments share in the energy transition	%	**26**



TABLE 114. New business opportunities

Fuel switching	Other	Renewable Energies	
Natural Gas Vehicles /infrastructure - Gas energy, biogas		Gas energy, biogas	Renewable energy
Since 2020, we have been working to migrate heavy vehicles to NGV, for which we have the following programs: 1. Programs with CAMISEA: - Camisea bonus, - NGV installment payment, - Dealer Bonus 2. Cálidda Programs: - Flotahorro NGV – Direct Financing for vehicle purchase	Project for self-generation of electricity from natural gas.	Biodigester Project in the Norte Chico and Biodigester Project in Heidy Farm. In 2024 we followed-up on the project of a biodigester donated Cálidda to Heidy farm, which reuses cow feces to produce biogas and biol (fertilizer).	Implementation in October 2024 of 80 solar panels (ON GRID Photovoltaic Solar Energy System) at City Gate 2 and 100 solar panels implemented in the Chilca station in 2023.
Related metrics			
Units Activated, Consumption Volume and Regulated Margin in Million dollars (profits for Cálidda)	m^3 of gas purchased by the customer	Recovered waste (cow feces used in the biodigester). Biogas generated Biol generated. Emissions reduction	Kwh produced
Impacts generated/ expected from the initiatives			
Massification of NGVs, promoting cleaner and more economical transportation.	To offer our customers a cleaner energy generation alternative at a lower cost.	41,6 tons of recovered waste (cow feces used in the biodigester). 1,090,2 m^3 of biogas generated. 1,79,73 m^3 of biol generated. Emissions reduction in 45,87 $TonCO_2eq$.	48,647 Kwh of energy generated by solar panels.
Support of this initiative			
Activated unit record	# of customers in self-generation.	Monthly record sheet.	Monthly record sheet.

TABLE 115. Income from new business opportunities

Energy transition and low-carbon development	Unit	2024
Renewable Energy		
Revenues from renewable energy products or services during 2024 (current year)	USD	**8,432**
Gas energy, biogas		**ND**
Renewable energy		**8,432**
Other		**ND**
Percentage of income per renewable energy products and services in 2024	%	**0**
Fuel switching		
Income from fuel switching products or services in 2024 (current year)	USD	**6'900,000**
GNC vehicles/infrastructure		**6'900,000**
HVAC and electric appliances (including Micro-CHP, etc.)		**ND**

Energy transition and low-carbon development	Unit	2024
Other		
Percentage of Income from fuel switching products or services in 2024 (current year)	USD	**ND**
Energy efficiency		**ND**
Income from energy efficiency products or services in 2024 (current year)		**1'750,000**
Information campaigns, audits, management measures		**ND**
Energy management services, including co-generation for industrial customers		**ND**
Other		**1'750,000**
Percentage of income from energy efficiency products or services in 2024		
Total Income from new market opportunities	USD	**8'658,432**
Total business income 2024		**897'199,000**
Percentage of income for new market opportunities, products and services	%	**1**

TABLE 116. Current investment budget (gas)

Renewable Energy	Unit	2024
Renewable energy investment in 2024 (current year)	USD	**106,542**
Gas-fired power, biogas		**24,051**
Renewable energy		**82,491**
Total subsidiary investment 2024 (current year)		**106,541**
Percentage of investment in renewable energy 2024	%	**100**
Renewable energy investment budget 2025	USD	**43,551**
Gas-fired power, biogas		**3,051**
Renewable energy		**40,500**
Total subsidiary investment budget 2025		**134,026.90**
Percentage (%) of investment budget allocated to renewable energy 2025	%	**ND**

Fuel switching	Unit	2024
Investment in fuel switch during 2024 (current year)	USD	**56,000**
CNG vehicles/infrastructure		**56,000**
HVAC and electric appliances (including Micro-CHP, etc.)		**ND**
Other		**ND**
Total subsidiary investment 2024 (current year)		**ND**
Percentage of investment in fuel switching 2024	%	**ND**
Budget for fuel-switching investment during 2025	USD	**ND**
CNG vehicles/infrastructure		**ND**
HVAC and electric appliances (including Micro-CHP, etc.)		**ND**
Other		**ND**
Total subsidiary investment 2025		**ND**
Percentage of investment Budget for fuel switching 2025	%	**ND**

13.3. GRI Index (Global Reporting Initiative)

GRI CONTENT INDEX ADVANCED SERVICE 2025

Declaration of use	Cálidda has produced this report according to the GRI standards for the period between January 1st, 2024, and December 31st, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	GRI 11: Sector Standards for Oil and Gas 2021
Content Index –Advanced Service	For the Content Index -Advanced Service, GRI Services has reviewed that the GRI Content Index has been presented in a manner consistent with the reporting requirements in accordance with the GRI Standards, and that the information in the index is presented in a clear and accessible manner for stakeholders. The service has been performed on the Spanish version of the 2024 Sustainability Report.



GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
Foundation GRI 1: Foundation 2021 General Contents								
GRI 2 General Disclosures 2021	2-1: Organizational details	22, 29						
	2-2: Entities included in the organization's sustainability reporting	22, 29						
	2-3: Reporting period, frequency, and contact point	186						
	2-4: Restatements of information	186 The 2024 Sustainability report has not had any restatements of information.						
	2-5: External assurance	265 The 2024 Sustainability report has undergone external verification. (DJSI 1.1.2)						• G13
	2-6: Activities, value chain and other business relationships	31, 189 It must be noted that we did not experience material changes in our value chain in 2024.						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 2 General Disclosures 2021	2-7: Employees	131, 206						
	2-8: Workers who are not employees	131						
	2-9: Governance structure and composition	114						• G5, G11
	2-10: Nomination and selection of the highest governance body	The process for the nomination and selection of directors can be found in our Board of Directors Regulations.						
	2-11: Chair of the highest governance body	115						
	2-12: Role of the highest governance body in overseeing the management of impacts	119, 121 y 122						• G1, G7
	2-13: Delegation of responsibility for managing impacts	121						• G4, G5
	2-14: Role of the highest governance body in sustainability reporting	121						• G1
	2-15: Conflicts of interest	121						
	2-16: Communication of critical concerns	119						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 2 General Disclosures 2021	2-17: Collective knowledge of the highest governance body	121						
	2-18: Evaluation of the performance of the highest governance body	121						
	2-19: Remuneration policies	122 On the directors' compensation policy, given that they are not Calidda employees, they only receive per diems for each session they attend.						• G10
	2-20: Process to determine remuneration	122 On the directors' compensation policy, given that they are not Calidda employees, they only receive per diems for each session they attend.						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 2 General Disclosures 2021	2-21: Annual total compensation	201						
	2-22: Statement on sustainable development strategy	22						• G1
	2-23: Policy commitments	39						• G2, G3, G7, G7.1, HR2, HR2.1, L1.1, L1.2, E1.1
	2-24: Embedding policy commitments	39, 40						
	2-25: Process to remediate negative impacts	90						
	2-26: Mechanisms for seeking advice and raising concerns	123, 202						• G8, G8.1
	2-27: Compliance with laws and regulations	124, 202						
	2-28: Membership associations	37						
	2-29: Approach to stakeholder engagement	188						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 2 General Disclosures 2021	2-30: Collective bargaining agreements	167						
Material Topics								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	186 Our material topics are reviewed and updated annually through an exhaustive analysis, prioritization and validation, in which our Senior Management participates.						• G7.1, HR3, L2, E2
	3-2 List of material topics	187						• HR1, E12

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
Ethics and Good Corporate Governance								
GRI 3: Material Topics 2021	3-3: Management of material topics	125, 126 y 109 We must point out that our Concession Agreement, together with its addenda is publicly accessible and available on the Ministry Of Energy and Mines's web site. Both the execution and any modification of these contracts are strictly governed by the Distribution Regulations and the Public-Private Partnership regulations.				11.19.1 11.20.1 11.22.1		• G9, AC1, AC1.1, AC4, AC6, AC7, AC8

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 205 Anticorruption 2016	205-1: Operations assessed for risks related to corruption	During 2024, Cálidda has not identified operations that require assessment for risks related to corruption.				11.20.2		• G6
	205-2: Communication and training about anti-corruption policies and procedures	203, 204				11.20.3		• AC3, AC3.1
	205-3: Confirmed incidents of corruption and actions taken	125, 204				11.20.4		• AC5
GRI 206 Anti-competitive Behavior	206-1: Legal actions for anti-competitive behavior, anti-trust and monopoly practices	125				11.19.2		
GRI 207 Tax Reporting	207-4: Presentation of country-by-country reports	109				11.21.4 11.21.7		
GRI 415: Public Policy 2016	415-1: Contribution to political parties and/or political representatives	233				11.22.2		
Own indicator	Participation in regulatory agenda	87						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
Own indicator	Ethics and Good Corporate Governance	109, 125						
Sustainable Economic Development								
GRI 3: Material Topics 2021	3-3: Management of material topics	108, 109 y 111				11.21.1		
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	198				11.14.2 11.21.2		
	201-2: Financial implications and other risks and opportunities derived from climate change	111, 169, 173 y 174						
	201-4: Financial assistance received from government	The mayor's office of Bogotá holds a little more than 60% of the capital stock of Grupo Energía Bogotá, the main shareholder of Cálidda with 60% of its shares. However, Cálidda does not receive financial assistance from any government.				11.21.3		
GRI 207: Tax 2019	207-1: Approach to tax	109						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 207: Tax 2019	207-2: Tax governance, control, and risk management	Cálidda does not have a tax approach or strategy.				11.21.5		
	207-3: Stakeholder engagement and management of concerns related to tax	Cálidda does not have a tax approach or strategy.				11.21.6		
Sustainable supply chain								
GRI 3: Material Topics 2021	3-3: Management of material topics	100, 104 y 166						• G6.1
GRI 204: Procurement practices2016	204-1: Proportion of spending on local suppliers	196				11.14.6		
GRI 308: Supplier Environmental Assessment	308-1: New suppliers that were screened using environmental criteria	197						
	308-2: Negative environmental impacts in the supply chain and actions taken	105						
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	105, 167				11.11.7		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 407: Freedom of Association and Collective Bargaining	407-1: Operaciones y proveedores cuyo derecho a la libertad de asociación y negociación colectiva podría estar en riesgo	105, 167				11.13.2		
GRI 409: Forced or Compulsory Labor	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	105, 167				11.12.2		
GRI 410: Security Practices	410-1: Security personnel trained in human rights policies or procedures	210, 211				11.18.2		
GRI 414: Supplier Social Assessment	414-1: New suppliers that were screened using social criteria	197				11.10.8 11.12.3		
	414-2: Negative social impacts on the supply chain and actions taken	105				11.10.9		
Own indicator	Sustainable supply chain	100						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
Risk management and business continuity								
GRI 3: Material Topics 2021	3-3: Management of material topics	89, 92, 96 y 97				11.7.1 11.8.1		
GRI 306: Effluents and waste 2016	306-3: Significant spills	Due to Cálidda's business core (natural gas distribution) there is no risk of significant spills of hazardous substances or waste.				11.8.2		
Own indicator	Risk management and business continuity	89, 92, 96 y 97						
Sustainable Innovation								
GRI 3: Material Topics 2021	3-3: Management of material topics	54						• E8
Own indicator	Sustainable Innovation	54, 56						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
Network expansion, new businesses, and solutions for clients								
GRI 3: Material Topics 2021	3-3: Management of material topics	67						
Own indicator	Network expansion, new businesses, and solutions for clients	67						
People Management								
GRI 3: Material Topics 2021	3-3: Management of material topics	130, 133 y 154				11.10.1		
GRI 202: Market Presence	202-2: Proportion of senior management hired from the local community	206				11.11.2 11.14.3		



GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 401: Employment 2016	401-1: New employee hires by age group and gender	210, 211				11.10.2		
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	135, 209				11.10.3		
	401-3: Parental leave	134, 209				11.10.4 11.11.3		
GRI 402: Labor / Management Relations	402-1: Minimum notice periods regarding operational changes		402-1	Confidentiality restrictions	Cálidda considers the information requested by the indicator to be confidential.	11.7.2 11.10.5		
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	212				11.10.6 11.11.4		
	404-2: Programs for upgrading employee skills and transition assistance programs	135, 150				11.7.3 11.10.7		
	404-3: Percentage of employees receiving regular performance and career development reviews	212						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 405: Diversity and equal opportunities 2016	405-1: Diversity of governance bodies and employees	201, 205				11.11.5		• G11, L7
	405-2: Ratio of basic salary and remuneration	213				11.11.6		• L8
Health and Safety								
GRI 3: Material Topics 2021	3-3: Management of material topics	157, 159				11.9.1		• L1, L2, L3, L4, L5, L11, L12
GRI 403: Occupational Health and Safety	403-1: Occupational health and safety management system	216, 218				11.9.2		
	403-2: Hazard identification, risk assessment, and incident investigation	162, 163				11.9.3		
	403-3: Occupational health services	160				11.9.4		
	403-4: Worker participation, consultation, and communication on occupational health and safety	157, 215				11.9.5		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 403: Occupational Health and Safety	403-5: Training of workers on occupational health and safety	219				11.9.6		
	403-6: Promotion of worker health	160				11.9.7		
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	221				11.9.8		
	403-8: Workers covered by an occupational health and safety management system	217				11.9.9		• L6
	403-9: Work-related injuries	217, 218				11.9.10		• L9, L10
	403-10: Work-related ill health	218				11.9.11		
Contribution and social participation								
GRI 3: Material Topics 2021	3-3: Management of material topics	70, 71, 85				11.14.1 11.15.1 11.17.1		
GRI 413: Local communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	70, 193				11.15.2		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 413: Local communities 2016	413-2: Operations with significant actual and potential negative impacts on local communities	70, 95 y 194 Cálidda does not have any impacts on the health of the local communities due to exposure to pollution caused by the operations or the use of hazardous materials. On the contrary, Natural Gas is the cleanest fuel, it has allowed our clients to reduce polluting gas such as NOx, SO2 or PM2.5 (Libelula Report) in Lima and Callao, improving air quality and with positive effects in the population's health.				11.15.3		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 203: Indirect Economic Impacts 2016	203-1: Infrastructure investments and services supported	72, 192				11.14.4		
	203-2: Significant indirect economic impacts	80, 82				11.14.5		
GRI 411: Rights of indigenous peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	Cálidda has no impact on indigenous people along its value chain.				11.17.2		
Human Rights								
GRI 3: Material Topics 2021	3-3: Management of material topics	165, 166 y 167				11.11.1 11.12.1 11.13.1 11.16.1		• HR2, HR3, HR4, HR5, HR6, HR7, HR8, L1, L2, L3, L4, L5, L6, L11, L12

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	105, 167				11.11.7		
GRI 407: Freedom of Association and collective bargaining 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	105, 167				11.13.2		
GRI 408: Child labor	408-1: Operations and suppliers at significant risk for incidents of child labor	105, 167						
GRI 409: Forced or compulsory labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	105, 167				11.12.2		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 410: Security Practices 2016	410-1: Security personnel trained in human rights policies or procedures	167, 222 Although in 2022 a provision on Human Rights was included in Cáidda's contracts, no employee of law enforcement, surveillance or private security companies has yet been trained in human rights, however we have started training for Cálidda employees, including the team responsible for the physical security aspects.						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 411: Rights of indigenous peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	Cálidda has no impact on indigenous peoples along its value chain.				11.17.2.		
Own indicator	Human rights	165, 166						
Service quality, support and customer satisfaction								
GRI 3: Material Topics 2021	3-3: Management of material topics	65, 95						
GRI 416: Client health and safety 2016	416-1: Assessment of the health and safety impacts of product and service categories	95				11.3.3		
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	95						

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 417: Marketing and Labeling 2016	417-1: Requirements for product and service information and labeling	95						
GRI 418: Customer Privacy 2016	418-1: substantiated complaints regarding breaches of customer privacy and loss of customer data.	194						
Own indicator	Service Quality, customer service and satisfaction	58, 59, 64						
Climate Strategy and Environmental Management								
GRI 3: Material Topics 2021	3-3: Management of material topics	169, 170, 172, 173, 174, 178, 180, 182 y 184	11.4.1	• No aplica	We do not have a direct impact or commitment to biodiversity, everything we do is voluntary.	11.1.1 11.2.1 11.3.1 11.4.1 11.5.1 11.6.1		• E1, E2, E3, E4, E4.1, E4.2, E5, E21
GRI 201: Economic Performance 2016	201-2: Financial implications and other risks and opportunities due to climate change	111, 169 y 173				11.2.2		• E1, E2, E3, E4, E4.1, E4.2, E5, E9

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 302: Energy 2016	302-1: Energy consumption within the organization	179, 228				11.1.2		• E10
	302-2: Energy consumption outside of the organization	179 Cálidda does not measure energy consumption outside its organization.				11.1.3		
	302-3: Energy Intensity	179				11.1.4		
	302-4: Reduction of energy consumption	179						
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	180				11.6.2		
	303-2: Management of water discharge-related impacts	180				11.6.3		
	303-3: Water withdrawal	180, 229				11.6.4		• E13
	303-4: Water discharge	180				11.6.5		
	303-5: Water consumption	180, 229				11.6.6		• E13, E14
GRI 101: Biodiversity 2024	101-1: Policies to halt and reverse biodiversity loss	183				11.4.1		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 101: Biodiversity 2024	101-2: Management of biodiversity impacts	183, 184						
	101-3: Access and benefit-sharing	183						
	101-4: Identification of biodiversity impacts		101-4 (A)	Not applicable	Our operations are mainly in urban areas, so we do not impact the stability of ecosystems and we do not develop our activities in protected or reclaimed areas.			
	101-5: Locations with biodiversity impacts		101-5 (A, B, C, D)	Not applicable				
	101-6: Direct drivers of biodiversity loss		101-6 (A, B, C, D,E, F)	Not applicable				
	101-7: Changes to the state of biodiversity		101-8 (A, B2-5)	Not applicable				
	101-8: Ecosystem services		101-8 (A, B)	Not applicable				
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions)	175, 223				11.1.5		• E6
	305-2: Energy indirect (Scope 2) GHG emissions	176, 224				11.1.6		• E6
	305-3: Other indirect (Scope 3) GHG emissions	176, 225				11.1.7		• E6, E7, E7.1
	305-4: GHG emissions intensity	174, 176 y 226				11.1.8		

GRI standard and own indicators	Content	Page number (s) and /or direct answers	Omission			Reference number Sector Standard	ODS	Global Pact Principle
			Requirement omitted	Reason	Explanation			
GRI 305: Emissions 2016	305-5: Reduction of GHG emissions	174, 227				11.2.3		
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	117, 174 y 226				11.3.2		• E18
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	181				11.5.2		
	306-2: Management of significant waste-related impacts	181				11.5.3		
	306-3: Waste generated	229				11.5.4		• E19
	306-4: Waste diverted from disposal	230				11.5.5		• E20
	306-5: Waste directed to disposal	230, 231				11.5.6		• E20
Own indicator	Climate strategy and environmental management	170, 174						
Asset Integrity and critical incident management								
Own indicator	Asset Integrity and critical incident management	196 y 226						
Energy transition and access to the network								
Own indicator	Energy transition and access to the network	189, 190						



13.4. ASB Index

Topic	Code	Metric	Page number of answser
Energy Affordability	IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	190
	IF-GU-240a.3	Number of residential customers gas disconnections for non-payment, percentage reconnected within 30 days	Cálidda has no information available.
	IF-GU-240a.4	Discussion of the impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	62, 69
End-Use Efficiency	IF-GU-420a.2	Customer gas savings from efficiency measures by market	Cálidda has no information available.
Integrity of Gas Delivery Infrastructure	IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	During 2024, Cálidda had 1084 reportable pipeline incidents, 6 Corrective Action Orders (CAO) and 0 Notices of Possible Violation (NOPV).
	IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	Cálidda does not have 1) cast and/or wrought iron and (2) unprotected steel pipelines.
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	195
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	93
Activity Metrics	IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	189
	IF-GU-000.B	Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	190
	IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	30

13.5. Letter of assurance (GRI 2-5)

Tel: +511 2225600
www.bdo.com.pe

CÓRDOVA, PETROZZI, CORONADO
Sociedad Civil de Responsabilidad Limitada

Av. Camino Real 456
Torre Real, Piso 5
San Isidro
LIMA 27- PERU

To
Shareholders and other stakeholders of
GAS NATURAL DE LIMA Y CALLAO S.A.

INDEPENDENT LIMITED ASSURANCE REPORT

Scope

We were engaged by the Board of Directors of GAS NATURAL DE LIMA Y CALLAO S.A. (hereinafter "the Company") to provide limited assurance on the information reported under the SASB, GRI, S&P standards and as well as on the proprietary indicators defined by management, as well as the information detailed in the attached Annex A (hereinafter, information subject to assurance) for the period from January 1 to December 31, 2024, information included in the Sustainability Report for the year ended December 31, 2024.

Our limited assurance engagement was conducted solely with respect to the selected sustainability information included in Annex A for the period from January 1 to December 31, 2024.

Our assurance report does not extend to prior period information or other information not included in the 2024 Sustainability Report, nor does it extend to financial information or other information related to the 2024 Sustainability Report that may contain images, audio or video.

Criteria applied by GAS NATURAL DE LIMA Y CALLAO S.A. in preparing the information subject to assurance

The criteria applied by the Company's management to prepare the information subject to assurance detailed in Annex A and included in the Sustainability Report 2024, were established considering the following concepts, requirements and principles:

- The Global Reporting Initiative (GRI) 2021 standards in its "GRI Reference" use option.
- The recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) originally published in 2017 and updated in 2021 (incorporated in 2023 to the International Financial Reporting Standard IFRS S2).
- The Sustainability Accounting Standards Board (SASB) "Gas Companies and Distributors", "Oil & Gas Services, Oil & Gas Midstream" industry indicators effective in 2024.
- The criteria defined by the Company and approved by management for the 2024 own indicators.

Responsibilities of GAS NATURAL DE LIMA Y CALLAO S.A. management regarding the information subject to assurance included in the Sustainability Report 2024

Management is responsible for the preparation and presentation of the SASB, GRI, S&P standards and the indicators defined by Management as its own, as well as the information of the verification scope for the double materiality analysis detailed in the attached Annex A (hereinafter, information subject to assurance) for the period from January 1 to December 31, 2024, included in the Sustainability Report for the year ended December 31, 2024 in accordance with the criteria mentioned in the preceding paragraph.

The preparation of the subject information requires management to establish and interpret criteria, determine the relevance of the information to be included, and make estimates and assumptions that affect the reported information. Management's selection of different but acceptable measurement techniques, estimates or assumptions could have resulted in materially different amounts or metrics. Obtaining sufficient appropriate evidence to support our limited assurance conclusion does not reduce the inherent uncertainty in the amounts and disclosures.

Córdova, Petrozzi, Coronado Sociedad Civil de Responsabilidad Limitada, una sociedad civil peruana, es miembro de BDO International Limited, una compañía limitada por garantía del Reino Unido, y forma parte de la red internacional BDO, empresas independientes asociadas.

BDO es el nombre comercial de la red BDO y de cada una de las empresas asociadas de BDO.

Management is also responsible for establishing internal controls deemed is necessary to enable the preparation and presentation of the information listed in Annex A below that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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 ISAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the *International Auditing and Assurance Standards Board* (IAASB). This standard requires us to conclude whether anything has come to our attention that causes us to believe that management's statement is not fairly stated, in all material respects.

In a limited assurance engagement, the practitioner performs procedures (primarily consisting of making inquiries of management and other within the entity, as appropriate, and applying analytical procedures) and evaluates the evidence obtained.

The procedures we performed were based on our professional judgment and included inquiries, understanding and observation of the processes performed and evidence, recalculations, inspection of documents, analytical procedures, evaluation of the adequacy of quantification methods and reporting policies, and agreement or reconciliation with the underlying records.

Our engagement included, amongst others, the following procedures performed:

a) Review of the information included in the 2024 Sustainability Report to compare it against the criteria defined by GRI 1 - Fundamentals, GRI 2 - General Disclosures, and GRI 3 - Material Topics, as applicable according to the statement of use defined by the Company. This procedure was carried out based on the version of the Sustainability Report provided by the Company to BDO on April 14, 2025.

b) Understanding of the tools used by the Company to generate, consolidate, and report the information subject to assurance, through inquiries with those responsible for the related processes.

c) Interviews with Company personnel or indicator owners responsible for the information to be reported, to understand the process of collecting and presenting the information subject to assurance as indicated in Annex A attached.

d) Verification of the calculation criteria and their proper application, in accordance with the methodologies described in the criteria of the indicators subject to assurance, as per the scope outlined in Annex A here to.

e) Performance of analytical procedures to support the reasonableness of the data.

f) Comparison of the indicators subject to assurance, as described in Annex A hereto, with the information presented in the 2024 Sustainability Report and the corresponding underlying sources, determining whether they have been included in the Integrated Management Report.

g) Analysis of the collection and internal control processes of the quantitative data reflected in the Report, as to the reliability of the information, using analytical procedures and verification tests based on sampling.

Córdova, Petrozzi, Coronado Sociedad Civil de Responsabilidad Limitada, una sociedad civil peruana, es miembro de BDO International Limited, una compañía limitada por garantía del Reino Unido, y forma parte de la red internacional BDO, empresas independientes asociadas.

BDO es el nombre comercial de la red BDO y de cada una de las empresas asociadas de BDO.

h) Application of substantive testing on a random basis of the information subject to assurance, developed by management, to determine the standards and indicators and to corroborate that the data have been adequately measured, recorded, collected and reported through:

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

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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

Independence and quality management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. The firm applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, and Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Inherent limitations of the underwriting assignment

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 selected information, the entity makes qualitative interpretations regarding the relevance, materiality, and accuracy of the information, which are subject to assumptions and judgments.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that would cause us to believe that the subject matter of assurance described in Annex A and presented in the 2024 Sustainability Report of GAS NATURAL DE LIMA Y CALLAO S.A. was not prepared, in all material respects, in accordance with the applicable criteria.

Córdova, Petrozzi, Coronado Sociedad Civil de Responsabilidad Limitada, una sociedad civil peruana, es miembro de BDO International Limited, una compañía limitada por garantía del Reino Unido, y forma parte de la red internacional BDO, empresas independientes asociadas.

BDO es el nombre comercial de la red BDO y de cada una de las empresas asociadas de BDO.

BDO

CÓRDOVA, PETROZZI, CORONADO
Sociedad Civil de Responsabilidad Limitada

Restriction on Report Use

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 to the assurance subject matter included in Annex A and does not extend to any other financial or non-financial information included in GAS NATURAL DE LIMA Y CALLAO S.A. Sustainability Report for the year ended December 31, 2024, nor to its financial statements taken as a whole.

Lima, Perú
May 8, 2025

Countersigned by

Liliana Cordova Mejia
(Partner)

Liliana Cordova Mejia
Certified Public Accountant
Registration N° 01-17661

Córdova, Petrozzi, Coronado
S. Civil de R.L.

Córdova, Petrozzi, Coronado Sociedad Civil de Responsabilidad Limitada, una sociedad civil peruana, es miembro de BDO International Limited, una compañía limitada por garantía del Reino Unido, y forma parte de la red internacional BDO, empresas independientes asociadas.

BDO es el nombre comercial de la red BDO y de cada una de las empresas asociadas de BDO.

ANNEX A

Scope of Limited Assurance 2024

The following outlines the GRI, SASB, and S&P standards, as well as the indicators defined by Management as proprietary, along with the information within the scope of verification of GAS NATURAL DE LIMA Y CALLAO S.A. covered by this assurance.

These criteria form an integral part of our independent limited assurance report on the Sustainability Report of GAS NATURAL DE LIMA Y CALLAO S.A. for the period from January 1 to December 31, 2024.

SASB Standard	Scope of assurance
IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb) and (5) mercury (Hg); percentage of each in or near densely populated areas.

GRI Standard	Scope of assurance
205-2	Communication and training on anti-corruption policies and procedures
302-1	Energy consumption within the organization
401-1	New employee hires and employee turnover
404-1	Average training hours per employee per year
404-3	Percentage of employees receiving regular performance and career development evaluations
405-2	Ratio of basic salary and remuneration of women to men

S&P Indicator	Scope of assurance
1.7.5	KPIs for supplier selection
1.7.6	KPIs for supplier evaluation and development

Own Indicator	Scope of assurance
2.4.2	Water consumption by type of consumption (regular or occasional/projects)
2.3.2	Amount of regular waste generated by type of disposal or treatment (Ton)

Own Indicator	Scope of assurance
3.4.3	Fatalities
3.4.4	Lost-Time Injury Frequency Rate (LTIFR) employees
3.4.5	Lost-Time Injury Frequency Rate (LTIFR) contractors



www.calidda.com.pe
labuenaenergia.calidda.com.pe