



Sirs. Empresas Publicas de Medellin E.S.P.
Medellín, Antioquia

AS-8626-24
October 18th, 2024

To the Management of Empresas Publicas de Medellin E.S.P.

The 2023 Sustainability Report of Empresas Publicas de Medellin E.S.P, as of December 31, 2023, has been prepared in reference with the Global Reporting Initiative (GRI) standards and company's own criteria.

Ernst & Young Audit S.A.S., acted as independent verifier of the identified sustainability information, contained in the Sustainability Report, and its limited assurance report was released on October 18th, 2024. Our engagement was conducted in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000').

According to your request, we have reviewed the English language translation of the Sustainability Report and translated our respective limited assurance report as independent auditor.

Cordially,

**PATRICIA
MENDOZA
SIERRA**

Digitally signed by
PATRICIA MENDOZA
SIERRA
Date: 2024.10.18 21:31:09
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Patricia Mendoza
Audit Partner
Ernst & Young Audit S.A.S.
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Sirs. Empresas Públicas de Medellín E.S.P.
Medellín, Antioquia

AS-8626-24
October 18th, 2024

Independent Limited Assurance Report¹

To the Management of Empresas Públicas de Medellín E.S.P

1. Scope

We have been hired by Empresas Públicas de Medellín E.S.P (hereinafter "EPM" or "the Company"), to develop a limited assurance commitment, as defined by the International Assurance Engagement Standards (hereinafter "the Commitment"), on the identified sustainability information (the "Subject Matter") detailed in **Annex 1** and which is contained in the Sustainability Report of Empresas Públicas de Medellín E.S.P (hereinafter "EPM" or "The Company") for the period from January 1st, 2023 to December 31st, 2023 (the "Report").

2. Applied Criteria by Empresas Públicas de Medellín E.S.P

In the preparation of the Subject Matter detailed in **Annex 1**, Empresas Públicas de Medellín E.S.P. applied its own criteria included in **Annex 2** of this Report (the Criteria). These own criteria were designed to complement the report with respect to the material matters identified by Empresas Públicas de Medellín E.S.P.; As a result, information on the subject matter may not be suitable for another purpose.

3. Empresas Públicas de Medellín E.S.P. Responsibilities

Empresas Públicas de Medellín E.S.P.'s management is responsible for selecting the Criteria and presenting the Subject Matter in accordance with the Criteria, in all material aspects. This responsibility includes establishing and maintaining internal controls, proper record keeping, and making estimates that are relevant to the preparation of the Subject Matter, so that it is free from material misstatement, whether due to fraud or error.

4. EY's Responsibilities

Our responsibility to express a conclusion on the submission of the Subject Matter based on the evidence we have obtained.

¹ Free translation

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We conducted our engagement We have carried out our commitment in accordance with International Standards on Assurance Engagements other than Auditing or Reviewing Historical Information (ISAE 3000) and the contractual terms and conditions for this engagement agreed with Empresas Públicas de Medellín E.S.P on July 2, 2023. Those standards require that we plan and perform our engagement to express a conclusion on us to plan and carry out our commitment to express a conclusion as to whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in to bring it into accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, extent, and timeliness of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to serve as the basis for our conclusions of limited assurance.

5. Our Independence in Quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Quality Management Standard 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires us to design, implement and operate a quality management system that includes policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Performed Procedures Description

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for the preparation of the Subject Matter detailed in **Annex 1** and related information and applying analytical and other appropriate procedures.

Our limited assurance procedures included:

- a. Conduct interviews with Company personnel to understand the business and the Report preparation process.
- b. Conduct interviews with those responsible for the Report to understand the process of gathering, consolidating and presenting the information on the Subject Matter.
- c. Verify that the calculation criteria have been correctly applied in accordance with the methodologies described in the criteria.
- d. Carry out analytical review procedures to support the data.
- e. Identify and verify assumptions supporting the calculations.
- f. Test, on a sample basis, source information to verify the accuracy of data.
- g. Reading the contents on the material topics (GRI 3-1, 3-2, 3-3) associated with the Subject Matter to verify that they have been correctly applied in accordance with the Criteria.
- h. Comparing the contents presented in the Report with what is established in the Company's self-declared compliance in accordance with the compliance requirements of GRI Standard 1.

We have also executed other procedures that we have considered necessary under the circumstances.

7. Limitations of Our Assurance Commitment

Our assurance commitment was limited to the Subject Matter included in **Appendix 1** contained in the Report for the period from January 1 to December 31, 2023, it does not include information from previous years included in the Report, nor related to future projections or goals.

Neither attempt to determine whether the technological tools used for the development of the Report are the most appropriate and/or efficient.

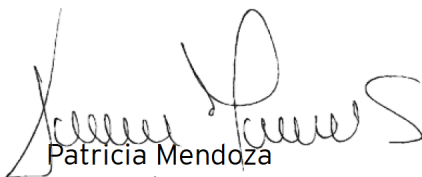
8. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the information in the Sustainability Report (Report) detailed in Annex 1, for the period from January 1 to December 31, 2023, in order for it to be in accordance with the Criteria detailed in Annex2.

Other Information

Notification to the Global Reporting Initiative (GRI) about the publication of The Report, following the guidelines of the GRI standard 1: Foundations, in accordance requirement 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org), is the responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Cordially



Patricia Mendoza
Partner/Principal
TP 78856-T

Ernst & Young Audit S.A.S.

ANNEX 1

Subject Matter

The Management information identified in the indicators included in the printed Report and included by Empresas Publicas de Medellín E.S.P. on its website² is presented in the following table:

Scope	Criteria	Indicator	Insured Value
Material theme : Access and Comparability			
EPM Group	GRI	203-2 Significant indirect economic impacts	EPM: 1,723 customers were linked to the Agua Prepago program (Page 546) EPM: 13,597 customers were linked to the Energia prepago program (Page 546) EPM: 5,029 Aqueduct and Sewerage connections were made through the Conexiones por la Vida program (p. 85)

²The maintenance and integrity of the Company's website ([EPM Group Sustainability Reports \(grupo-epm.com\)](https://www.grupo-epm.com)), repository of the Report, is the responsibility of the Administration of Public Companies of Medellín E.S.P. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on such website and the **Subject Matter** contained in the Report on which the Commitment was made and the conclusion was issued.

Other than as described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, accordingly, we do not express a conclusion on that information.

Scope	Criteria	Indicator	Insured Value
			ESSA: 7,279 customers were linked to the Energía Prepago program (Page 545) ESSA: 3,022 customers were linked to the Paga a tu Medida program (Page 546) CENS: 4,705 customers were linked to the Energía Prepago program (Page 546) CENS: 2,038 customers were linked to the Paga a tu Medida program (Page 546) EPM Group: 2,012 Households without service connected to Aqueduct service (Page 544) EPM Group: 2,847 unserved households connected to sewerage service (pg. 544) EPM Group: 9,112 Homes without service connected to Energy service (Page 583) No examples of negative indirect economic impacts are reported in this report due to the absence of a unified procedure or methodology for their identification and reporting.
EPM	Own	EPM-12 Solutions for Existing Unserved Homes	11,201 households connected to the service (Page 582) (6,342 energy service; 2,012 aqueduct service and 2,847 sewer service)
EPM	Own	EPM-17 Universalization of the service	EPM- Universalization of the aqueduct service: 98.13% (Page 544) EPM- Universalization of the sewerage service: 96.27% (Page 544) EPM- Universalization of the energy service: 97.20 % (Page 544) EPM - Universalization of gas service: 86.6% (p. 544)

Scope	Criteria	Indicator	Insured Value
Material theme : Water and biodiversity			
EPM Group	GRI	303-1 Interactions with water as a shared resource	Literal a. Impacts associated with EPM Group's effluents - Discharges from generation plants and discharges from WWTPs and others. (Pages 620 to 640) Literal b. During 2023, the articulation of the Stakeholder Relationship Model and the strategic indicator "Stakeholder Value Generation Index" was established, which accounts for the management of material issues or ESG issues identified with the direct participation of Stakeholders. (p. 529) Literals c and d. The environment generates impacts on the water sources that supply reservoirs and systems for the generation of energy and the provision of drinking water. Some of these impacts are: dumping of domestic and industrial wastewater, inadequate disposal of waste, erosive processes, impact on the quality of water resources due to inadequate use of agrochemicals and fertilizers in agricultural, livestock and mining activities, as well as eutrophication processes. (p. 643).
EPM Group	GRI	303-3 Water withdrawal	Literal a: Group extraction: 19,522,715 Thousand m3 (Page 626) Literal b The accounting of extraction in sources of water stress for the group's areas of operation is not reported. (p. 604)

Scope	Criteria	Indicator	Insured Value
EPM Group	GRI	303-4 Water discharge	Literal c. Surface and aqueduct water sources have the category of total dissolved solids (TSS) <1000mg/l and other waters have the category of TSS >1000mg/l. (p. 629).
			Literal a Discharge of the group: 214,465 thousand m3 (Page 633).
			Literal b. EPM Group carried out the total discharge of fresh water (total dissolved solids ≤ 1,000 mg/l) to surface sources, soil and sewerage in an amount of 211,140 thousand m3 while discharges of other waters (total dissolved solids > 1,000 mg/l) was 3,325 thousand m3 (Page 637)
			Literal c. The accounting of supply and discharge in sources with water stress is not available for the Group's areas of operation, since its declaration is the responsibility of the environmental authorities. (p. 578).
			Lit d. The monitoring was carried out for the priority risk substances detailed in resolution 631 of 2015 "By which the parameters and maximum permissible limit values are established in the punctual discharges to surface water bodies and public sewerage systems and other provisions are dictated". The control measures were carried out based on the measurement of the concentration of substances discharged into water bodies and that affect water quality (p. 648).

Scope	Criteria	Indicator	Insured Value
EPM Group	GRI	304-2 Significant impacts of activities, products and services on biodiversity	Lit a. Prior to the development of its different projects, works and activities, the EPM Group carries out the environmental impact assessment with the aim of identifying, qualifying, economically valuing, and determining the actions required to prevent, mitigate, correct, control, or compensate for possible negative environmental impacts and enhance positive ones (p. 642) Lit b In the EPM Group, the impacts generated on water and biodiversity occur when the provision of domestic public services, either by the construction of new infrastructure projects, the execution of works and maintenance and modernization activities or the operation. Some of these are changes in terrestrial and aquatic ecosystems, in the characteristics of water resources and soil, in the composition and structure of terrestrial and aquatic flora and fauna, and alterations in noise levels and unpleasant odors. (p. 643). Lit b. Positive impacts on water and biodiversity are identified, such as the protection and conservation of natural forests, the increase in vegetation cover for forest consolidation and biological connectivity, which offer habitat and refuge to species of flora and fauna (p. 643)
			Lit a. Protection of 11,992 hectares, of which 8,491 were contributed by EPM (p. 588). The competent environmental authorities permanently monitor compliance with the compensations (p. 645) Literal b. The contribution to water protection and biodiversity was carried out through its own actions and in alliance with other actors; some of these
EPM Group	GRI	304-3 Habitats protected or restored	

Scope	Criteria	Indicator	Insured Value
EPM Group	GRI Sectorial - Electric & Utilities	EU13 Comparison of biodiversity between compensated habitats and that of affected areas.	actions are: EPM Forestry Development Program, EPM - Cuencaverde agreements, EPM-University of Antioquia, EPM-Corantioquia, EPM-Arví Park Corporation, EPM-Cornare, and EPM-municipality of Envigado; CHEC agreements with the Coffee Ecological Foundation, the Pangea Foundation, the Vivo Cuenca Water Fund, the Sustainable Landscapes Project programme and the Women Coffee Growers program; Regional Waters agreements with the Government of Antioquia and municipalities of Western Antioquia and Regional Waters-EPM and Corpourabá (Page 596). Literal c. The variability of ecosystems is due to the conditions of the areas where the land is acquired and to the development of compensation activities such as active and passive ecological restoration and tree planting, taking into account that in these activities the ecosystem equivalence is always preserved and highlighting that these are due to factors established by the competent authorities (p. 631). 2.1 Natural forests: 273.24 km2 (p. 595) Areas under ecological restoration: 363.90 km2 (p. 595) 2.2 Within the management of impacts, the EPM Group also implements active, passive and functional ecological restoration strategies through interaction with different actors in the territory for greater sustainability of the actions (p. 645).

Scope	Criteria	Indicator	Insured Value
			2.3 The competent environmental authorities permanently monitor compliance with the compensations (Page 645) In 2023, the EPM Group continued with the registration of threatened species of flora and fauna (species that are likely to become extinct) present on its own properties and operating areas of subsidiaries present in Colombia, El Salvador, Guatemala and Panama (Page 613). 2.4 The variability of ecosystems is due to the conditions of the areas where the land is acquired and the development of compensation activities such as active and passive ecological restoration and tree planting, considering that in these activities the ecosystem equivalence is always preserved and highlighting that these are due to factors established by the competent authorities (p. 613).
EPM Group	Own	EPM-01 Conservation Areas	Vegetation covers, ranging from natural forests (273.24 km ²) to other stages of progress of natural succession and areas under ecological restoration (363.90 km ²) (p. 595)
EPM EPM Group	Own	EPM-10 Water Protection	As a result of the deployment of its strategy for the integrated management of water resources and biodiversity, during this year the EPM Group contributed to the protection of 11,992 hectares, of which 8,491 were contributed by EPM (p. 595).
Material theme: Workplace well-being and adaptability			
EPM	GRI	403-4 Worker Participation, Consultation, and Communication on	Literal a. Participation and consultation processes: Communications matrix (OSHMS awareness stage); Induction and re-induction to OSHMS; Access to the EPM platform (My Blog Intranet and Enterprise Architecture Site); Space

Scope	Criteria	Indicator	Insured Value
		Occupational Health and Safety	for conversations and interactive activities where participation is adequately encouraged through the definition of workshops or schemes to collect the information that contributes to the system; Direct communication channels such as the telephone line or email. (p. 712) Literal b EPM has COPASST which is made up of four representatives of the employer and four representatives of all employees with their respective alternates; This current committee was elected in June 2022 and is valid until June 2024. The purpose of COPASST is to promote and monitor the rules, regulations and other provisions related to occupational safety and health (OSH), for which an annual work plan is drawn up; it makes decisions by majority and meets monthly and in an extraordinary manner when a fatal accident occurs (p. 710).

Scope	Criteria	Indicator	Insured Value
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EPM

GRI

405-1 Diversity of
governance bodies and
employees

Total employees by gender (p. 700)	
Women	2,451
Men	5,852
Total	8,303
Total employees by age (p. 704)	
Under 30 years old	470
Between 30 and 50 years old	4,852
Over 50	2,981
Total	8,303

Governing bodies (Gender) (p. 221).	
Women	10%
Men	90%

Scope	Criteria	Indicator	Insured Value	
		Governing bodies (age) (p. 221).		
		Under 30 years old	40%	
		Between 30 and 50 years old	60%	
		Over 50	0%	

Employees by job category (Gender) (p. 706)			
Job Category	Female	Male	Total
Managers	0.83%	1.84%	2.67%
Professionals	16.80%	23.67%	40.47%
Technologists, technicians and assistants	11.36%	25.09%	36.44%
Support	0.53%	19.88%	20.41%
Total	29.52%	70.48%	100%

Scope	Criteria	Indicator	Insured Value
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Employees by job category (Age) (p. 705)				
Job category	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total
Managers	0%	0.87%	1.82%	2.69%
Professionals	1.67%	26.18%	12.61%	40.46%
Technologists, technicians and assistants	1.55%	21.11%	13.78%	36.44%
Support	2.43%	10.27%	7.71%	20.41%
Total	5.66%	58.43%	35.90%	100%

EPM	Own	EPM-31 Quality of Life Measurement - Psychosocial Risk	In 2023, no quality of life measurement was carried out, since the standard indicates that, if the risk level is low, it can be evaluated every two years. (P. 671).
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Scope	Criteria	Indicator	Insured Value
Material theme : Quality and safety of products and services			
EPM Group	GRI Sectorial - Electric & Utilities	EU28 Average frequency of blackouts.	SAIFI: number of times an average user of the system suffers an interruption of the electric power service in the period evaluated (Page 742) EPM: 7.78 CHEC 16.97 ESSA 9.96 CENS 6.90 EDEQ 4.20 Afinia 50.85 Delsur 9.80 EPM Guatemala 3.47 ENSA 9.94
			SAIDI: calculated as the total interruption time (in hours) that the average customer-user of the system was deprived of electricity supply in the period evaluated. (p. 742) EPM: 12.42 hours CHEC 26.56 Hours ESSA 19.84 hours CENS 27.33 hours EDEQ 5.21 Hours Afinia 74.86 Hours Delsur 22.41 Horas
EPM Group	GRI Sectorial - Electric & Utilities	EU29 Average duration of blackouts.	

Scope	Criteria	Indicator	Insured Value
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EPM Guatemala 5.46 Hours
ENSA 15.12 hours

Loss Rate per Invoiced User Provincial EPM Water (IPUF) (m3) (p. 755) Scope: EPM	
EPM	6.34m ³

EPM Group Own EPM-03 Loss Ratio

Regulated Market Commercial Loss Index (IPERC) (%) (p. 756) Scope: EPM Transmission & Steering - EPM Group	
EPM	12.17%
CHEC	11.70%
ESSA	16.46%
CENS	16.80%
EDEQ	10.11%

Scope	Criteria	Indicator	Insured Value
		Afinia	31.72%
		Delsur	8.64%
		EPM Guatemala	6.02%
		ENSA	12.72%
National Transmission System Loss Rate (IPRSTN) (%) (p. 756)			
Scope: EPM			
		EPM	1.61%
Gas Loss Rate (%) (p. 755)			
Scope: EPM			
		EPM	5.25%
Network Operator Loss Ratio (IPORR) (%) (p. 755)			

Scope	Criteria	Indicator	Insured Value
EPM	Own	EPM-18 ICTAC Aqueduct Continuity Index	Scope: EPM, EPM Group (CHEC, ESSA, CENS y EDEQ)
			EPM 8.9%
			CHEC 7.6%
			ESSA 12.86%
			CENS 13.6%
			EDEQ 7.84%
			99.84% (p. 725)

Material theme: Climate Change

EPM	GRI	305-1 Direct (Scope 1) GHG Emissions	Lit a. Gross value of emissions: 254,926.71 Ton CO2 eq. (P. 785)
			Paragraph b. Gases included in the calculation: CO2, CH4, N2O, SF6 and HFC (P. 785)
			Lit c. Biogenic emissions: 2,260.70 Ton CO2 eq. (p. 784)
			Paragraph d. Base year: 2020 (p. 784)
			Lit e. Warming potentials: IPCC (p. 759)

Scope	Criteria	Indicator	Insured Value
EPM	GRI	305-2 Energy indirect (Scope 2) GHG emissions	Lit f. Consolidation Approach: Operational (P. 784)
			Lit g. Calculation methodologies: GHG Protocol (P. 784)
			Lit a. Gross value of emissions: 113,301.89 Ton CO2 eq. (P. 785)
			Paragraph b. the calculation of the gross value - depending on the market - of indirect GHG emissions does not proceed because EPM does not purchase energy through contracts with renewable energy certificates nor is there a calculation of the emission factor of the residual electricity matrix in Colombia. (GRI Table).
			Lit c. Gases included in the calculation: CO2
			Paragraph d. Base year: 2020 (p. 784)
			Lit e. Warming potentials: IPCC (p. 784)
			Lit f. Consolidation Approach: Operational (P. 7584)
			Lit g. Calculation methodologies: GHG Protocol (P. 784)

Scope	Criteria	Indicator	Insured Value
EPM	GRI	305-3 Other indirect (Scope 3) GHG emissions	Lit a. Gross value of emissions: 3,605,183 Ton CO2 eq. (P. 793)
			Paragraph b. Gases included in the calculation: CO2 (P. 793)
			Lit c. For scope 3, no biogenic emissions are presented for this year, as on the main sources of emissions in EPM's extended chain, there are no biogenic emissions. (P. 793)
			Paragraph d. Categories included in the calculation (p. 793):
			1. Goods and services 2. Capital goods 3. Fuels 4. Waste 5. Land and air transport 6. Employee posting 7. Use of Sold Products
			Lit e. Base Year: 2012 (P. 793)
			Lit f. Warming potentials: IPCC (p. 793)
EPM	GRI	305-7 Nitrogen oxides (NOx), sulfur oxides	Lit g. Calculation methodologies: GHG Protocol (p. 793)
			Lit a. Significant emissions into the air (p. 795): • NOx: 157.65 Ton • SOx: 21.02 Ton

Scope	Criteria	Indicator	Insured Value
		(SOx), and other significant air emissions	• Benzene: 0.03 Ton • PM: 0.57 Ton • CO: 17.15 Ton • COV 3.43 Ton Paragraph b. Emission factors: AP-42 (p. 795) Lit c. Calculation methodology: LFS (p. 795)
Material Theme: Human Rights			
			Lit a. Repair plans in progress: 2 (p. 837)
EPM	GRI	406-1 Incidents of discrimination and corrective actions taken	Paragraph b. The figures reported correspond to complaints received by the Labor Coexistence Committee associated with workplace harassment, which from the legal definition include cases associated with labor discrimination, among other categories. The reported cases do not correspond to proven acts of discrimination (p. 837).
EPM Group	GRI	410-1 Security personnel trained in human rights policies or procedures	91% (P. 846)
Material theme: Renewable energy			
EPM Group	Own	EPM-14 Resources for Renewable Energy	Resources for Biogas projects (P. 882): • EPM: 0 • Subsidiaries EPM Group: \$1,199 COP Million

Scope	Criteria	Indicator	Insured Value
			Total: \$1,199 COP Million Resources executed wind projects (P. 872):
			\$0 COP Million Resources executed geothermal projects (P. 875):
			EPM Group Subsidiaries: \$55 COP Million Resources executed for PCH projects (P. 869):
			- EPM: \$337 COP Million - EPM Group Subsidiaries: \$0 COP Million - Total: \$337 COP Million Resources executed solar projects (P. 879):
			- EPM: \$500 COP Million - EPM Group Subsidiaries: \$2,394 COP Million - Total: \$2,894 COP Million
Material theme: Financial strength			
EPM Group	Own	EPM-13 Fees by Type of Service	Rates for Aqueduct, Sewerage, Sanitation, Energy and Gas Services, reported in the chapter on regulatory management. (P. 921 to 955)
Material theme : Technology and innovation			
EPM Group	Own	EPM-19 Resources for Technology and Innovation	Investment in energy transition (p. 975): - EPM: \$6,990 COP Million - EPM Group Subsidiaries: \$20,584 COP Million

Scope	Criteria	Indicator	Insured Value
			Investment in Digital Transformation (p. 979):
			- EPM: \$6,167 COP Million - EPM Group Subsidiaries: COP 13,220 Million
			Investment in Profitability of Operations (p. 988):
			- EPM: \$1,900 COP Million - EPM Group Subsidiaries: \$6,345 COP Million
			Investment in Innovation Management (p. 991):
			- EPM: \$31.769 MCOP - EPM Group Subsidiaries: \$1,080 MCOP
			Investment in Circular Economy (p. 983):
			- EPM: \$1.371 MCOP - EPM Group Subsidiaries: \$1,769 MCOP

Material theme: Transparency

EPM	Own	EPM-02 Contractor Loyalty	50.27% (p. 1031)
EPM	Own	EPM-09 Contractor Satisfaction	87.46% (p 1031)
EPM	Own	EPM-33 Ethical Climate Measurement	The survey was conducted among 8,287 employees with a response of 37.04% (P. 1002)

ANNEX 2 - CRITERIA

Criteria for own indicators

The assurance criteria that are those applicable to the **Subject Matter** and the declaration of presentation of conformity, are defined based on the provisions of the GRI 1 Fundamentals 2021 document, in its thematic contents on the webpage <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

Criteria for own indicators

The following are the insurance criteria that are applicable to the own indicators, which are subject to limited insurance.

Indicator	Criteria
EPM-01 Conservation Areas	The indicator measures the number of areas on own properties with vegetation cover that correspond to natural forests, forest plantations and other natural covers on EPM properties. These areas are reported in square kilometers (km²). <u>Calculation formula:</u> Square meters m²* (1.0 km²/1,000,000 m²)
EPM 02 - Loyalty of contractors	It measures the loyalty [satisfaction, loyalty, and recommendation] of EPM Group contractors in their interaction in three key processes: 1. Registration on the Ariba platform 2. Contracting 3. Contract administration. This perception is measured by applying the loyalty survey. After the analysis of the data of this indicator, the classification of the promoter and critical contractors results, these are defined as: a. Promotora contractors are those who rated 10 on a scale of 1 to 10 are considered loyal contractors to the company and satisfied. b. Critical contractors are those who rated 1 through 7 and are considered dissatisfied and with a desire not to continue the business relationship with the company. Since this indicator is an invention of the EPM Group, it does not have performance benchmarks.

1. Loss rate per billed user EPM water prov. (IPUF):

Purpose of the indicator: to monitor drinking water losses with respect to the number of aqueduct users billed in the service provision area. Based on the variables:

1. Supply that corresponds to the water delivered to the system in a given period of time.
2. Billing that corresponds to the water consumed and billed to users in that same period of time.
3. Average number of Billed Users for the evaluated period, the Loss Index per Billed User - IPUF is calculated in m3/user/month.

The calculation is made based on the formula described in Resolution CRA 688 of 2014.

(https://normas.cra.gov.co/gestor/docs/resolucion_cra_0688_2014.htm).

This indicator is always calculated for a period of 12 months (cumulative data for 12 months) to the month of evaluation (the last of the twelve months).

EPM-03
Loss Ratio

Interpretation of the results of the indicator: the lower the value of the indicator, the lower the water losses and therefore the greater the efficiency of the system. Resolution CRA 688 of 2014 establishes an efficiency standard for the indicator of 6.0 m3/user/month for systems with more than 5,000 subscribers (billed users).

Calculation formula:

$$IPUF = (m3 / \text{suscriptor} / \text{mes})$$

1. IPORR EPM Distribution OR Loss Index (IPORR):

This indicator refers to the energy loss as a result of failures in the grid operator.

Purpose of the indicator: To measure the level of losses that a marketing market has according to Resolution CREG 015/2018 and to measure the level of losses that a marketing market has and to identify the level of losses that a marketing market has and to evaluate compliance with the loss control or reduction plans over a period of time, according to Resolution CREG

015/2018

(https://gestornormativo.creg.gov.co/gestor/entorno/regimen_resolucion_15_2018_creg.html).

1. EPM Gas Loss Index:

Purpose of the indicator: It objectively measures the level of gas losses in all EPM gas distribution systems. It is the ratio, in percentage, between the total volume lost and the total volume received in the gas distribution systems operated by EPM for a given month "m". The higher the indicator, the higher the level of losses. The formula used in the calculation of this indicator is the same as that established by the regulation.

1. Regulated market commercial loss index (IPERC):

Indicator calculated from: Losses / Purchases

Losses = (purchases/sales)

Purchases = sum of purchases for the 12 months of the year

1. National Transmission System Loss Index (IPRSTN):

In line with the formula established by resolution CREG 119 - 2007 (

https://gestornormativo.creg.gov.co/gestor/entorno/docs/resolucion_creg_0119_2007.htm), This index is calculated with the following formula:

IPRSTN= Average of the IPRSTN for the 12 months of the year.

The indicator measures the perception of suppliers and contractors regarding satisfaction in their interaction with processes, the continuity of continuing to interact with EPM and the level of recommendation with peer companies.

This perception is measured by the following mechanism:

EPM-09

Satisfaction
Contractor
s

1. The application of the Loyalty Survey is a measurement mechanism that allows the company to know the degree in percentage of satisfaction, loyalty and recommendation that EPM Group contractors have, against three key processes: Registration on the Ariba platform, Contracting and Contract Administration.

Calculation method:

2. At the end of the survey, the percentages of each answer are summed and this figure is divided by the total number of questions.

Sum of Grade Percentages/Total Questions.

EPM-10 Water Protection	The indicator measures the total hectares (Ha) protected from water resources based on the implementation of initiatives to contribute to the protection of water resources in watersheds, which supply reservoirs and EPM systems, as a fundamental resource for the provision of water and generation of hydraulic energy, and the development of the territories that provide it and receive their environmental goods and services. <u>Calculation:</u> The indicator is calculated as the ratio between the Areas with water protection initiatives implemented (execution in hectares) with respect to the total areas identified for water protection (goal in hectares).
EPM-12 Solutions for Existing Unserviced Homes	The indicator measures the number of solutions regarding the provision of public services for those existing households without service. <u>Definition of variables:</u> Existing households without service: Populations without service are considered to be those settled in places with technical or legal limitations for the provision, such as those located in high-risk areas or outside the perimeters of land use plans, whose solutions usually exceed the exclusive scope of the companies providing the service and this requires the intervention of multiple actors. <u>Calculation:</u> It is calculated by adding up the number of homes connected to the energy, aqueduct, and sewerage service, in compliance with regulation and regulations, through HV solutions, prepaid, public batteries, community meters, which also aim to bring the service to high-risk areas, within or outside the perimeters of the Land Use Plans. Calculation that is intended to report the total number of homes connected to the public services offered by EPM.

EPM-13 Fees by Type of Service	The indicator measures the rates that EPM has for each of the services it provides (aqueduct and sewerage, sanitation, electricity and gas) at the end of the year and based on the regulatory entity that applies to each service. <u>Definition of variables:</u> These rates are classified according to the different sectors and strata where the service is provided, these are: • Residential sector in which strata 1 to 6 are found. • Commercial Sector. • Industrial Sector. • Gas Vehicular. <u>Calculation:</u> The calculations are made in accordance with the stipulations of the tariff methodology of each regulatory entity, and the rate is presented at the end of the year, with the EPM Group's main purpose being to have a competitive rate and a business efficiency scheme in its costs and processes.
EPM-14 Resources for Renewable Energy	The indicator measures the projected costs and expenses for the execution of studies and initiatives in the different types of renewable energies. <u>Calculation:</u> The calculations are made based on the total sum of all the projected costs and expenses of the studies and initiatives in the different types of renewable energies: Solar Photovoltaic, Small Hydroelectric Power Plants, Geothermal, Wind and Biogas.
EPM-17 Universaliza tion of Service*	The indicator measures the number of customers with active services (enjoying the service) with respect to the total number of customers. The Indicator is calculated for water, gas, energy and sewerage services. <u>Definition of variables:</u> • Customers Enjoying the Service (CES): Number of customers and users who already have the respective service. • Customer Universe (U): Customers Enjoying Service plus Existing Homes Without Service.

Calculation formula:

- Universalization = Customers enjoying the service (CES)/Universe of Customers (U).

EPM-18 ICTAC Aqueduct Continuity Index*	The indicator measures the percentage of average time in which the aqueduct service is provided in the coverage area. <u>Definition of variables:</u> • Service interruptions associated with scheduled infrastructure maintenance. • Unscheduled corrective actions. <u>Calculation:</u> It is calculated based on the variables of duration of the interruptions of the aqueduct service and the number of customers impacted, for the different hydraulic sectors that make up the aqueduct system and in a given period of time. The calculation for the continuity of the aqueduct service is made based on the formula described in Resolution CRA 315 of 2005 (https://normas.cra.gov.co/gestor/docs/resolucion_cra_0315_2005.htm)
EPM-19 Resources for Technology and Innovation Initiatives	The indicator calculates the sum of the values corresponding to the investments executed during the reporting year and that correspond to the projects and programs defined in the following technology and innovation initiatives: • Energy Transformation • Digital Transformation • Circular Economy • Profitability of Operations • Innovation Management.
EPM-31 Quality of Life Measureme nt - Psychosocia l Risk	The indicator measures the Total Psychosocial, Intra-occupational and Extra-occupational risk, through a series of surveys carried out on employees, finally establishing a traffic light that represents the risks, as follows: 1. Green color: no risk and low risk. 2. Yellow color: medium risk. 3. Red color: high and very high risk. It is important to note that each of the levels is measured as a percentage according to the tabulation of the surveys generated.



**Building a better
working world**

EPM-33
Ethical
Climate
Measureme
nt

The indicator measures the percentage of participation based on the survey sent by the Compliance Unit, which is based on knowing the perception of Ethical Management in EPM and the application of tools, practices and actions within our organization.

This percentage is calculated taking into account the number of EPM employees as of June of the reporting year (Ex: 2023) and the number of responses received with a cut-off date, this cut-off date is established by the company (Ex: August 29, 2023).

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