

Priorization of ESG issues

Grupo Energía Bogotá - GEB and its subsidiaries are updating their materiality for the year 2023 according to the Dual Materiality methodology.

Materiality is a practice carried out to define the environmental, social and governance priorities that companies must manage in relation to their sustainability policies and strategy, taking into account stakeholder participation.

You, as a prioritized stakeholder for GEB and its subsidiaries, play a fundamental role in this exercise, because by filling out this instrument you will provide us with the inputs to understand how the Company's activities are impacting, positively and/or negatively, the environment and society.

Impact materiality - Inside to outside

Please rate the following issues in which GEB and its subsidiaries are impacting the environment using the following scale:

- No knowledge of the issue
- Very low
- Low
- Moderate
- High
- Very high

Definitions of ESG issues

Issue	Defitions
Climate Change	Manage the risks and opportunities of climate change (mitigation, adaptation), develop actions focused on energy system transformation and generate economic benefits through strategies that consider and address the challenges of climate change.
Biodiversity	Development of actions focused on the protection and conservation of biodiversity and ecosystem services in the areas of operation of GEB and its subsidiaries, including strategies based on the mitigation hierarchy (avoid, minimise, rehabilitate/restore and compensate).
Environmental performance	Definition and implementation of strategies to prevent, mitigate, correct and/or compensate for negative environmental impacts generated by the GEB activities and its subsidiaries throughout its value chain. In addition, it includes the efficient use of natural resources, air quality, energy, water and waste management.
Energy transition	Prioritize investment in renewable energy generation projects (solar, wind), and develop strategies focused on energy transition (from fossil fuels to renewables, reduction of carbon emissions into the atmosphere).
Shared Prosperity	Improvement of the conditions of progress and social development in the communities in the area of operation of GEB and its subsidiaries, based on actions focused on the creation of mutual benefits.

Talent and Well being management	Apply practices focused on the development, attraction, retention, well being and capacity building of employees of GEB and its subsidiaries in order to ensure that strategic objectives are met.
Occupational safety and Health	Management of the physical and mental health and safety of employees and contractors, including the protection of life and the prevention of injuries and illnesses caused by working conditions.
Human Rights	Compliance with commitments and implementation of mechanisms to respect, protect and promote the human rights of GEB stakeholders and its value chain. Includes the management of diversity, equity and inclusion.
Responsible management of the supply chain	Responsible supply chain management, including ethical, environmental and social standards, promoting the hiring of local employees and suppliers, training and education of suppliers and contractors.
Cybersecurity and information security	Protection and proper handling of the security, privacy, confidentiality and integrity of information of all stakeholders, and the prevention of cyber attacks.
Innovation	Development and implementation of technological and innovative products and services to incorporate new sources of sustainable value in line with the higher purpose and changing dynamics of the markets in which GEB and its subsidiaries participate.
Ethis and Transparency	Promote integrity, transparency and ethical behaviour in GEB and its subsidiaries in order to strengthen the confidence of all stakeholders.
Corporate Governance	Developing and implementing mechanisms for effective and transparent management of decision-making processes that generate profitability, competitiveness, trust and sustainability for all Group companies.
Risk Management	Risk management, including the identification, assessment, definition and implementation of controls, monitoring and review, with the intention of preventing and mitigating the materialization of risks by reducing the possible consequences.
Economic performance	Preservation and improvement of efficient and profitable financial performance to enable business continuity and the generation of value for investors.

Inside to outside - Magnitude

How serious / significant / important is it for the environment or society that Grupo Energía Bogotá - GEB and its subsidiaries manage (or not) these issues?

Please use the following criteria:

- 1 = Very low
- 2 = Low
- 3 = Moderate
- 4 = High
- 5 = Very high

*Please mark with an X the selected option

ESG Issue	Unknow	Very Low	Low	Moderate	High	Very High
Climate Change						
Biodiversity						
Environmental performance						
Energy transition						
Shared Prosperity						
Talent and Well being management						
Occupational safety and Health						
Human Rights						
responsible management of the supply chain						
Cybersecurity and information security						
Innovation						
Ethis and Transparency						
Corporate Governance						
Risk Management						
Economic performance						

Inside to outside - Probability

How likely is Grupo Energía Bogotá - GEB and its subsidiaries to have an impact (positive or negative) on the environment and/or society by managing (or not) these issues?

Please use the following criteria:

- 1 = Very low
- 2 = Low
- 3 = Moderate
- 4 = High
- 5 = Very high

*Please mark with an X the selected

ESG Issue	Unknow	Very Low	Low	Moderate	High	Very High
Climate Change						
Biodiversity						
Environmental performance						

Energy transition						
Shared Prosperity						
Talent and Well being management						
Occupational safety and Health						
Human Rights						
Responsible management of the supply chain						
Cybersecurity and information security						
Innovation						
Ethis and Transparency						
Corporate Governance						
Risk Management						
Economic performance						