



Bureau Veritas Certification  
GHG Verification  
Verified Report 01/01/2023 to 31/12/2023

# TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP

Bureau Veritas Certification

09.06.2024

## EXECUTIVE SUMMARY

BVQI Colombia Ltda. carried out the verification of the GHG Emissions and Removals Inventory of the organization TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP, based on the criteria established in the NTC ISO 14064-1:2018 standard. "Greenhouse Gases, Part 1: Specification with guidance, at the organizational level, for the quantification and reporting of greenhouse gas emissions and removals. The principles evaluated by the verification team were: relevance, integrity, coherence, transparency and accuracy.

The verification consisted of the following phases:

- 1) Initial submission and request for documents.
- 2) First documentary review, analysis of data and calculations, evaluation of the relative importance of errors. Request for clarifications and modifications.
- 3) Second documentary review. Review of clarifications and modifications made.
- 4) Preparation of the Report and Verification Statement.

Based on the foregoing, in the opinion of BVQI Colombia Ltda., the GHG inventory statement has complied with ISO 14604-1:2018, is in all respects materially correct and is a fair representation of the GHG data and information of the activities of TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP in Colombia, considering:

- Period: from 01/01/2023 to 31/12/2023
- Standard: ISO 14064-1:2018 - "Specification with guidance, at the level of organizations, for the quantification and reporting of greenhouse gas emissions and removals".
- Assurance: Reasonable
- Materiality: 5%

## INTRODUCTION

TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP, requested BVQI Colombia Ltda. to verify the organization's greenhouse gas declaration, with a reporting period from January 2023 to December 2023. José Galán, Environmental Professional, presents and attests to the statement.

This declaration of verification of greenhouse gas emissions and removals has been made under the criteria established in the NTC ISO 14064-1:2018 standard. "Greenhouse Gases, Part 1: Specification with guidance, at the organizational level, for the quantification and reporting of greenhouse gas emissions and removals. It was also evaluated under the principles of relevance, integrity, coherence, transparency and accuracy.

## SCOPE

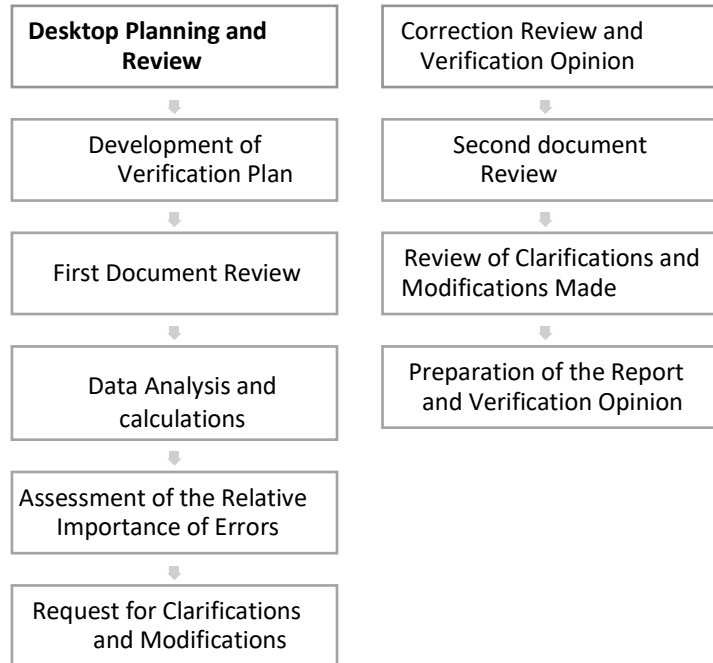
With respect to the scope of verification, the following points are stated:

One of the fundamental parts of the verification was to evaluate the compatibility and coherence of the Inventory of TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP to the principles established in the Colombian Technical Standard ISO 14064 – part 1. These principles are described below:

Pertinence	Select the sources, sinks, GHG reservoirs, data and methodologies appropriate to the needs of the intended user.
Integrity	Include all relevant GHG emissions and removals. Exceptions to this general principle are reported and justified.
Coherence	Enable meaningful comparisons in GHG-related information.
Accuracy	Bias and uncertainty are reduced as much as possible.
Transparency	Disclose sufficient and appropriate GHG-related information to enable intended users to make decisions with reasonable confidence.

## METHOD

The verification consisted of the following phases:



## PROCESS

The review of the calculation tools was carried out through the verification of the mathematical formulas used and the indicators generated for the emission sources evaluated, focusing mainly on:

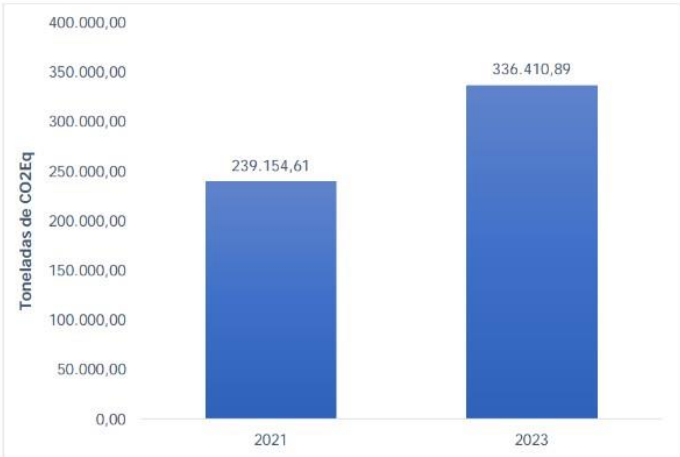
- Source data vs consolidated data
- Calculated or estimated data
- Provenance and applicability of emission factors
- Data entry into the reporting system
- The units used for data entry and their conversion factors
- Emission factors and their respective units

The final results were also verified through the calculation of the uncertainty generated by:

- The collection of information and data entered
- Emission factors

Organization Information			
Organization Name	TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP		
Address	Carrera 9 No. 73-44		
Phone No.		Web page	www.tgi.com.co
Contract(s) No.			
Contact Information			
Name contact person	Joseph Galán Environmental Professional.	Phone No.	3132281846
E-mail address	jose.galan@tgi.com.co		
Verification Information			
Criteria/Program	ISO 14064-3:2018	Level of assurance	Reasonable
Sector		Materiality	5%
Quantification approach (control/participation)	Control	Verified Period	01/01/2023 – 31/12/2023
Base year:	2021		
Intended Use	Decision-making		
Intended Users	The organization itself		
Auditor Information			
Lead Auditor:	Karla Romero Campo		
Auditor(s) (Team Members)	Sifrid Paez, Claudia Ochoa		
Observer Specialist	NA		
<p>Objectives:</p> <p>Verify that the organization's Greenhouse Gas (GHG) inventory declaration meets the criteria of ISO 14064-1:2018 for the period verified.</p> <p>Verify that the declaration of the Greenhouse Gas (GHG) inventory of the organization does not exceed the defined materiality, under the determined assurance level.</p>			
<p>The responsible party is responsible for the preparation and submission of the GHG declaration in accordance with the criteria.</p> <p>The verifier is responsible for expressing an opinion on the GHG declaration submitted by the responsible party, based on the verification carried out under ISO 14064-3</p>			


Organization boundaries (facilities)				
To establish the limits of the organization, the control methodology was selected under an operational approach, from which all the facilities and operations in which the company has full authority for their management were identified. Based on this, they include:				
Stations: Hatonuevo ECG, Jagua del Pilar ECG, Casacara ECG, Curumani ECG, Norean ECG, San Alberto ECG, Barrancabermeja ECG, Vasconia ECG, Padua ECG, Mariquita ECG, Miraflores ECG, Puente Guillermo ECG, La Sabana ECG, Villavicencio ECG, Paratebueno ECG. Districts: District I – Barrancabermeja, District II – Gualanday, District III – Cogua, District IV – Villavicencio, District V – Paipa, District VI – Valledupar, District VII – Manizales, District VIII – Buga Administrative headquarters in Bogotá.				
Cra. 9 #73 - 44 – Administrative Headquarters				
Report limits				
Emissions	Fixed Sources		Removals	NA
	Mobile Fonts			
	Fugitive Emissions			
	Venting			
	SIN Energy			
	Air transport			
	Shopping			
	Use of paper			
	Biogenic			
Verification summary				
Organization Overview	TGI creates and provides comprehensive low-emission hydrocarbon "Midstream" solutions to large users, producers and developers of energy markets, connecting sources with consumption centers, through long-term relationships and capital-intensive businesses.			
Verification techniques used	The verification of data and the comparison of the report was carried out by: Review: Test that reveals errors in GHG reporting by research-tracing data back to primary data. Trace: A test that reveals errors in GHG information by tracing primary data back to GHG information. Recalculation: Test applied to emission sources that have the largest share as a percentage of the GHG inventory.			
Sites visited (in case of no visit, justify)	The visit is made to the main offices of TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP where all the information related to the operation of the company's emission sources is available.			
Changes in risks	No changes in risks are evident			

Changes in materiality threshold	I do not change the materiality threshold in the verification process
Procedure for gathering evidence and sufficiency and adequacy of the evidence collected	The documents, data supports, calculation tables and greenhouse gas reduction report of the project were requested.
Nature of the data and information supporting the claim	<input type="checkbox"/> Hypothetical <input type="checkbox"/> Projected. <input checked="" type="checkbox"/> Historical
Changes from previous periods	 <p>According to the previous graph, it is evident that our carbon footprint shows significant growth considering that we have improved the maturity of our measurement process over the years, being one of the few companies in the sector that meticulously measures fugitive emissions and includes them in our inventory.</p>
Emission Reduction and Removals Enhancement Initiatives (if reported)	Not reported
Purchased offsets (if reported)	Not reported
Emission Reduction and Removal Enhancement Targets (if reported)	NA

Requests for clarification / erroneous declarations / Non-conformities		
Situation	Closed (YES/N)	Feedback
There is no evidence of a related activity data for each of the emission sources in the Report document. It is necessary to make known how each value was arrived at and its origin	YES	<i>Adjustments are made within the report where the variables related to the calculation are specified.</i>
The documented data for stationary sources and vents differ slightly between the supports and the calculation tool. Revise	YES	<i>The data is recalculated and adjusted in both the tool and the report. Additional data verification files are also attached.</i>
The information on fugitive emissions is not traceable in the support, 146,347 KPC are reported and 149,994.82 KPC is used in the calculation, in the visit to the offices it is explained that the leaks made by the tightening plan must be subtracted, but it is necessary that it is traceable	YES	<i>The data is recalculated and adjusted in both the tool and the report. Additional data verification files are also attached.</i>
The reference of the emission factor used for the source of issuance of purchases is not evidenced.	YES	<i>A selection of emission factors is adjusted in numeral 9.2</i>
Clarify the methodology, emission factor and calculation carried out to obtain the emissions from the emission source: Corporate flights.	YES	<i>Number 8.2 of clarifications is adjusted</i>
The organization's GHG Inventory does not comply with the principle of accuracy in accordance with the NTC ISO 14064-1 standard, reporting an Uncertainty of +/- 60% and 47%. Review calculation model.	YES	<i>Uncertainty is recalculated according to operational data, such as:  Flow to ASD meter data sheet. Gas Quality Reports carried out by CDT. Fugitive emissions inventory reports conducted by CDT. System suction and discharge flow meter reports.</i>



There is no evidence in the Greenhouse Gas Inventory Report how the quality of the GHG Inventory was managed.	YES	<i>Information management procedure. Likewise, a general adjustment is made to the report in accordance with recommendations</i>
Review the clarity and completeness of the GHG Report, in order to have traceability with the calculation tool that reflects the company's information.	YES	<i>Uncertainty is recalculated according to operational data, such as:  Flow to ASD meter data sheet. Gas Quality Reports carried out by CDT. Fugitive emissions inventory reports conducted by CDT. System suction and discharge flow meter reports.</i>
In the Report, the responsibilities(s) by position(s) and name(s) of the organization's Greenhouse Gas Report are not defined.	YES	<i>The Information Management Procedure is attached and those responsible are adjusted in the report according to what has been described.</i>
In the inventory report, it is stated that the exclusions of refrigerants, lubricants and oils and recharging of extinguishers are "Not relevant data. Its contribution to the Carbon Footprint is less than 0.01% " to make known the calculations for exclusion.	SIS	<i>It is clarified in numeral 8.3 in accordance with information sent by work centers.</i>
During the visit to Puente Guillermo, the use of a large number of industrial refrigerants, lubricants and oils for operation was evidenced. The reason for this exclusion is not mentioned in the significance matrix, or in the report.	YES	<i>It is clarified in numeral 8.3 in accordance with information sent by work centers.</i>
Report the result of the base year (2019) and make comparisons of the base year 2023 in relation to the base year 2019.	YES	<i>Graphics and analysis will be added to the report. Likewise, we clarify that TGI's base year is 2021</i>
Unresolved divergent opinions (discrepancies) between the Verification Team and the responsible party	NA	

Verified GHG Emissions and Removals			
	Emissions	t CO2e/year	t CO2e/year
Category 1 - Direct Emissions	Mobile combustion	675,07	324.593,28
	Stationary combustion	122.184,35	
	Leaks	87.310,33	
	Venting	114.423,54	
Category 2 – Indirect emissions from imported energy.	Electricity use	542,66	542,66
Category 3 – Indirect GHG Emissions from Transport	Air Travel	110,92	110,92
Category 4 – Indirect GHG emissions caused by products used by the organization	Paper Use	0,12	11.164,02
	Shopping	11.163,93	
Total		336.410,89	336.410,89
Biogenic Emissions		54,65	54,65
Signature of the Lead verifier			

### COMPLIANCE WITH OBSERVATIONS AND MODIFICATIONS

In the period stipulated to comply with observations and modifications regarding the inventory of greenhouse gas emissions and removals presented by the company TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP, it complied with the development of the modifications that did not constitute in any case a material discrepancy, allowing the process to continue.

Recommendation from the Lead Auditor
<p>Based on the verification of the GHG inventory conducted, the lead verifier recommends issuing an opinion:</p> <p><input checked="" type="checkbox"/> <b>Unmodified:</b> There is sufficient and appropriate evidence to support the emissions, removals, or material storage. The criteria are applied appropriately to significant emissions, removals, or storage. The effectiveness of controls has been assessed.</p>

**Modified:** There is a deviation from the criteria requirements or a limitation in scope. No there are material misstatements at the level of the GHG declaration. It does not harm the usefulness of the declaration.

**Adverse Evidence:** There is insufficient or appropriate evidence to support an opinion that has not been modified or modified; or the criteria were not properly applied to emissions, removals, or material storage; or the effectiveness of controls has not been determined.

**Refrain from issuing an opinion:** Since you have not been able to obtain sufficient and appropriate evidence. The statement is materially erroneous and generalized. It harms the usefulness of the declaration.

Lead Auditor's Opinion

In the opinion of BVQI Colombia Ltda., the GHG inventory statement has complied with ISO 14604-1:2018, is in all respects materially correct and is a fair representation of the GHG data and information of the activities of TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP, considering:

- Period: from 01/01/2023 to 31/12/2023
- Standard: ISO 14064-1:2018 - "Specification with guidance, at the level of organizations, for the quantification and reporting of greenhouse gas emissions and removals".
- Assurance: Reasonable
- Materiality: 5%

Leading Verifier Firm:



Lead Verifier Name: Karla Romero Campo Date: 09.03.2024

**CONCLUSION**

By virtue of the analysis of the GHG emissions and removals inventory reported by TRANSPORTADORA DE GAS INTERNACIONAL S.A. ESP, it is declared that it has been properly implemented and operated in relation to the five principles. Below is a descriptive table of performance in each of the principles of the GHG Protocol.

Pertinence	Selected appropriate GHG sources, data and methodologies for the abatement project.
Integrity	It included all relevant GHG emissions and removals.
Coherence	It allows for meaningful comparisons in GHG-related information.
Accuracy	Bias and uncertainty were reduced as much as possible.
Transparency	Disseminated sufficient and appropriate GHG-related information to allow verification of the reduction.