



CELSIA

INDEX OF GRI CONTENTS
INTEGRATED REPORT 2022

GRI STANDARD	INDICATOR	LOCATION	ETERNAL VERIFICATION (✓)	OMISSIONS
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2-15	Conflicts of Interest	The Board of Directors has the task of identifying, directing and analyzing the resolution of conflicts of interest involving the Company's Administrators, as long as these functions are not attributed to the Shareholders' Assembly, as indicated in the Bylaws and in the law.		
2-16	Communicating Critical Concerns	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Relevant Issues		
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2-19	Remuneration Policies	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Remuneration		
2-20	The Process to Determine Remuneration	This Is How We Lead > Corporate Governance > Governance Structure > Board of Directors > Remuneration		
2-21	Annual Total Compensation Ratio	Due to the context of the countries where Celsia operates, this indicator is not reported.		
Strategy, Policies and Practices				
2-22	Sustainable-Development Strategy Statement	Management Report 2022. https://www.celsia.com/wp-content/uploads/2023/03/Informe-de-Gestion-Celsia-2022.pdf		
2-23	Commitments and Policies	This Is How We Lead > Ethics and Transparency > Our Management		
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207-1	Non-Compliance of Environmental Legislation and Regulations	We Take Care of the Planet > Environmental Management > Principal Results Stakeholder Participation	✓	
2-29	Approach for Stakeholder Participation	Strategic Framework > Strategy and Sustainability > Stakeholders Strategic Framework > Strategy and Sustainability > Stakeholder Contributions		
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3-1	The Process to Determine Material Issues	Strategic Framework > Strategy and Sustainability > Identification and Prioritization of Material Issues Strategic Framework > Strategy and Sustainability > Stakeholder Contributions		
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2-25	Processes to Remedy Negative Impacts	We Work for Economic Performance > Our Management		
201-1	Direct Economic Value Generated and Distributed, including Revenues, Operating Costs, Employee Compensation, Donations and Other Investments in the Community, Related Earnings, and Payments to Capital Providers and Governments	We Work for Economic Performance > Value Generated and Distributed		
WE DEVELOP OUR VALUE CHAIN				
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2-6	Activities, the Value Chain and Other Commercial Relations	The Value Chain and Sustainable Sourcing > Sourcing		
204-1 C-AS1	Percentage of Purchases from Local Suppliers	The Value Chain and Sustainable Sourcing > Sourcing	✓	
308-1	New Suppliers that Have Passed Selection Filters According to Environmental Criteria	The Value Chain and Sustainable Sourcing > ESG Aspects	✓	
308-2	Negative Environmental Impacts in the Value Chain and Measures Taken	The Value Chain and Sustainable Sourcing > Identification and Management of Risk in the Supply Chain The Value Chain and Sustainable Sourcing > ESG Aspects		The number of suppliers evaluated in Sustainability Criteria is reported, but the significant negative environmental impacts - potential and real - identified are not detailed.
407-1	Operations and Suppliers in which the Right of Freedom of Association and Collective Bargaining Could be at Risk	The Value Chain and Sustainable Sourcing > Identification and Management of Risk in the Supply Chain The Value Chain and Sustainable Sourcing > ESG Aspects		
408-1	Operations and Suppliers with a Significant Risk of Child Labor	The Value Chain and Sustainable Sourcing > Identification and Management of Risk in the Supply Chain The Value Chain and Sustainable Sourcing > ESG Aspects		
409-1	Operations and Suppliers with a Significant Risk of Cases of Forced or Compulsory Labor	The Value Chain and Sustainable Sourcing > Identification and Management of Risk in the Supply Chain The Value Chain and Sustainable Sourcing > ESG Aspects		
414-1	New Suppliers that Have Passed Selection Filters According to Social Criteria	The Value Chain and Sustainable Sourcing > ESG Aspects	✓	The number of suppliers evaluated in Sustainability Criteria is reported, but the significant negative environmental impacts - potential and real - identified are not detailed.
414-2	Negative Social Impacts in the Value Chain and Measures Taken	The Value Chain and Sustainable Sourcing > Identification and Management of Risk in the Supply Chain The Value Chain and Sustainable Sourcing > ESG Aspects		
C-AS2	Percentage of Suppliers that Have Passed Selection Filters in Accordance with Environmental, Social and Governance (ESG) Criteria and Were Assessed as Having a High Sustainability Risk (Social, Environmental and Economic Criteria and Risks)	The Value Chain and Sustainable Sourcing > ESG Aspects	✓	
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2-28	Association Membership	We Adapt to Our Social and Political Environment > Contributions		
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415-1	Value of Political Contributions, by Country and Recipient	We Adapt to Our Social and Political Environment > Contributions		

C-B01	Number of Blockages Made to Operations During the Year	We Adapt to Our Social and Political Environment > Security and Blockages		
C-B02	Number of Operations Affected by Blockages	We Adapt to Our Social and Political Environment > Security and Blockages		
C-B03	Number of Days that Operations Were Affected	We Adapt to Our Social and Political Environment > Security and Blockages		
WE ENRICH THE LIVES OF CLIENTS				
3-3	Management of Material Issues	We Enrich the Lives of Our Clients > Our Management, Principal Results and New Challenges Businesses that Challenge Us > Commercialization		
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2-25	Processes to Remedy Negative Impacts	We Enrich the Lives of Our Clients > Our Management		
2-29	Approach for Stakeholder Participation	We Enrich the Lives of Our Clients > Our Management		
418-1	Substantiated Complaints Regarding Breaches of Client Privacy and Loss of Client Data	Strategic Framework > Information Privacy > Our Management		
EU1	Installed Capacity	Businesses that Challenge Us > Generation > Installed Capacity		
EU2	Total Energy Generated	Businesses that Challenge Us > Generation > Energy Generated		
EU3	Retail and Wholesale Clients	Businesses that Challenge Us > Commercialization > Total Celsia Clients Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results Businesses that Challenge Us > Commercialization > Wholesale Commercialization > Principal Results		
EU4	Transmission and Distribution Infrastructure	Businesses that Challenge Us > Transmission and Distribution > Infrastructure		
EU10	Generation Mix	Businesses that Challenge Us > Generation > Generation Mix		
EU11	Generation Efficiency	Businesses that Challenge Us > Generation > Generation Efficiency		
EU12	Losses in the Transmission and Distribution Systems	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality		
EU28	Service-Quality Indicators	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality		
EU29	Service-Quality Indicators	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality		
EU30	Average Availability of the Plants	Businesses that Challenge Us > Generation > Availability		
C-C01	Electricity sales - Retail and Wholesale Clients	Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Sales of Electricity in the Retail Market > Sales Businesses that Challenge Us > Commercialization > Wholesale Commercialization > Principal Results > Clients and Sales of Electricity in the Wholesale Market > Income		
C-C02	Retail Client Collection Rate	Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results > Clients and Sales of Electricity in the Retail Market > Income		
C-PL1	Privacy Policy Systems and Procedures	Strategic Framework > Information Privacy > Our Management	✓	
C-G01	Satisfaction Survey (ECG) Results	We Enrich the Lives of Our Clients > Client Satisfaction	✓	The scope of this indicator only covers Colombia
C-G02	Attention Indicators	We Enrich the Lives of Our Clients > Client Satisfaction		
C-G03	Net Promoter Score (NPS) Indicator	We Enrich the Lives of Our Clients > Client Satisfaction		
WE ACT WITH A VISION OF THE FUTURE				
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3-3	Management of Material Issues	We Act with a Vision of the Future > Diversification and Expansion of Our Businesses We Act with a Vision of the Future > Diversification and Expansion of Our Businesses > Our Management We Act with a Vision of the Future > Diversification and Expansion of Our Businesses > Principal Results We Act with a Vision of the Future > Diversification and Expansion of Our Businesses > New Challenges		
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2-29	Approach for Stakeholder Participation	We Act with a Vision of the Future > Diversification and Expansion of Our Businesses > Our Management		
C-ME1	Charging Stations Sold during the Reporting Year (Slow and Rapid Charging)	We Act with a Vision of the Future > Diversification and Expansion of Our Businesses > Electric Mobility	✓	
Innovation and Technology				
3-3	Management of Material Issues	We Act with a Vision of the Future > Innovation We Act with a Vision of the Future > Innovation > Our Management We Act with a Vision of the Future > Innovation > Principal Results We Act with a Vision of the Future > Innovation > New Challenges We Act with a Vision of the Future > Cybersecurity We Act with a Vision of the Future > Cybersecurity > Our Management We Act with a Vision of the Future > Cybersecurity > Principal Results We Act with a Vision of the Future > Cybersecurity > New Challenges		
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C-IN1	Investment in Innovation	We Act with a Vision of the Future > Innovation > Principal Results	✓	
Propio	Cybersecurity Gaps and Incidents	We Act with a Vision of the Future > Cybersecurity > Principal Results		
418-1	Substantiated Complaints Regarding Breaches of Client Privacy and Loss of Client Data	We Act with a Vision of the Future > Cybersecurity > Principal Results		
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2-30	Collective-Bargaining Agreements	We Promote Social Development > Celsia Culture > Labor Practices > Labor Indicators		
401-1	New Employee Hires and Personnel Turnover	We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > Turnover and Mobility We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > Voluntary and Total Withdrawals We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > New Hires We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > Vacancies Filled by Internal Candidates and Promotions		
401-2	Benefits for Full-Time Employees that Are Not Provided to Part-Time or Temporary Employees	We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > Benefits for Our Employees		
401-3	Parental Leave of Absence	We Promote Social Development > Celsia Culture > Talent Attraction and Loyalty > Benefits for Our Employees		
405-1	Employee Diversity	We Promote Social Development > Celsia Culture > Labor Practices > Labor Indicators	✓	
405-2	Ratio of Basic Salary and Remuneration of Women Compared to Men	We Promote Social Development > Celsia Culture > Labor Practices > Labor Indicators	✓	
404-1	Average of Training Hours per Year per Employee	We Promote Social Development > Celsia Culture > Talent Development > Our Management We Promote Social Development > Celsia Culture > Talent Development > Training		
404-2	Programs to Improve Employee Skills and Transition-Assistance Programs	We Promote Social Development > Celsia Culture > Talent Development > Our Management > Programs		

404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	We Promote Social Development > Celsia Culture > Labor Practices > Labor Indicators > Performance Evaluation		The breakdown by gender and job category has not been included
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3-3	Management of Material Issues	We Promote Social Development > We Are Development Partners > Contribution to Society We Promote Social Development > We Are Development Partners > Contribution to Society > Our Management We Promote Social Development > We Are Development Partners > Contribution to Society > Principal Results		
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413-1	Operations with Local-Community Participation, Impact Evaluations and Development Programs.	We Promote Social Development > We Are Development Partners > Contribution to Society > Figures 2022 > Prior Consultations We Take Care of the Planet > Environmental Management > Environmental-Management System > Evaluation of Environmental Impact		
LBIG - 01	Number of Social-Investment Beneficiaries	We Promote Social Development > We Are Development Partners > Contribution to Society > Figures 2022 > Social Investment - Beneficiaries		
LBIG - 02	Social Investment in Colombia by Action Line	We Promote Social Development > We Are Development Partners > Contribution to Society > Figures 2022 > Total Social Investment and by Line	✓	
LBIG - 03	Type of Social Investment	We Promote Social Development > We Are Development Partners > Contribution to Society > Figures 2022 > Social Investment by Type and Activity	✓	
LBIG - 04	Social Investment by Type (Compulsory vs Voluntary)	We Promote Social Development > We Are Development Partners > Contribution to Society > Figures 2022 > Social Investment by Type and Activity		
C-0X1	Number, Amount Invested and Beneficiaries of Projects Executed under the Framework of Works for Taxes	We Promote Social Development > We Are Development Partners > Contribution to Society > Works for Taxes	✓	
C-CP1	Details of the Communities with Which the Prior-Consultation Processes Were Carried Out	We Promote Social Development > We Are Development Partners > Contribution to Society > Prior Consultations	✓	
C-CP2	Number of Communities with which We Had Prior Consultations	We Promote Social Development > We Are Development Partners > Contribution to Society > Prior Consultations	✓	
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403-1	Occupational Health and Safety Management System	We Promote Social Development > Occupational Health and Safety > I Choose to Take Care of Myself		
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403-4	Employee Participation, Consultations and Communication on Occupational Health and Safety	We Promote Social Development > Occupational Health and Safety > I Choose to Take Care of Myself		
403-5	Employee Training in Occupational Health and Safety	We Promote Social Development > Occupational Health and Safety > Training on Occupational Health and Safety	✓	
403-6	Promotion of Employee Health	We Promote Social Development > Occupational Health and Safety > I Choose to Take Care of Myself		
403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related through Commercial Relations	We Promote Social Development > Occupational Health and Safety > I Choose to Take Care of Myself		
403-8	Coverage of the Occupational Health and Safety Management System	We Promote Social Development > Occupational Health and Safety > I Choose to Take Care of Myself	✓	
403-9	Injuries due to Labor Accident	We Promote Social Development > Occupational Health and Safety > Our Results in Occupational Illness, Incidents, Fatalities and Severity		
403-10	Labor Ailments and Illnesses	We Promote Social Development > Occupational Health and Safety > Our Results in Occupational Illness, Incidents, Fatalities and Severity		
EU-18	Employees and Contractors who Have Had Training Related to Occupational Health and Safety	We Promote Social Development > Occupational Health and Safety > Training on Occupational Health and Safety		
C-CT1	Frequency and Severity Index (Employees and Contractors)	We Promote Social Development > Occupational Health and Safety > Our Results in Occupational Illness, Incidents, Fatalities and Severity	✓	
C-CT2	Number of Fatalities (Employees and Contractors)	We Promote Social Development > Occupational Health and Safety > Our Results in Occupational Illness, Incidents, Fatalities and Severity	✓	
WE TAKE CARE OF THE ENVIRONMENT				
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302-1	Internal Energy Consumption	We Take Care of the Planet > Climate-Change Management > Energy-Resource Management > Energy Consumption	✓	An adjustment was made in the total energy-consumption formulas for the year 2021; therefore, the value of that year has changed.
303-1	Interaction with Water as a Shared Resource	We Take Care of the Planet > Climate-Change Management > Energy-Resource Management > Water Consumption We Take Care of the Planet > Climate-Change Management > Energy-Resource Management > Water Risks		
303-3	Water Catchment	We Take Care of the Planet > Climate-Change Management > Energy-Resource Management	✓	
303-4	Water Discharges	We Take Care of the Planet > Ecoeficiencia > Discharge Management		
303-6	Water Consumption	We Take Care of the Planet > Climate-Change Management > Energy-Resource Management		
305-1	Direct Greenhouse GAS (GHG) Emissions (Scope 1)	We Take Care of the Planet > Climate-Change Management > GHG Emissions	✓	
305-2	Indirect GHG Emissions in Generating Energy (Scope 2)	We Take Care of the Planet > Climate-Change Management > GHG Emissions	✓	
305-3	Indirect Emissions (Scope 3)	We Take Care of the Planet > Climate-Change Management > Scope 3 Emissions		
305-4	Emission Intensity	We Take Care of the Planet > Climate-Change Management > Emission Intensity		
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx) and Other Significant Air Emissions (Particulate Matter, SF ₆ , Mercury)	We Take Care of the Planet > Ecoeficiencia > Management of Other Emissions	✓	
305-3	Waste Generated (Non-Hazardous and Hazardous; Gypsum and Ash)	We Take Care of the Planet > Ecoeficiencia > Waste Management	✓	
Propio	Impact of Climate Change	We Take Care of the Planet > Climate-Change Management > Our Management		
Propio	Risks and Opportunities	We Take Care of the Planet > Climate-Change Management > Risks and Opportunities in the Face of Climate Change		
Propio	Internal Carbon Price	We Take Care of the Planet > Climate-Change Management > Internal Carbon Price		
Propio	Impact of Climate Change	Businesses that Challenge Us > Transmission and Distribution > Our Management		
Propio	Emissions Avoided	We Take Care of the Planet > Climate-Change Management > GHG Emissions Avoided		
Propio	Ash and Gypsum Waste	We Take Care of the Planet > Ecoeficiencia > Waste Management > Other Waste		
Biodiversity and Ecosystemic Services				
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304-2	Significant impacts of Activities, Products and Services in Biodiversity	We Take Care of the Planet > Biodiversity > Impact Management		
304-3	Protected or Restored Habitats	We Take Care of the Planet > Biodiversity > Commitment and Evaluation > Exposure and Evaluation of Biodiversity		
C-RE3	Number of Trees Planted (ReverdeC)	We Take Care of the Planet > Biodiversity > VerdeC		
Propio	Circularity Initiatives	We Take Care of the Planet > Ecoeficiencia > Circular Economy		
COMPLEMENTARY INDICATORS				

205-1	Operations Assessed for Risks Related to Corruption	This Is How We Lead > Ethics and Transparency > Our Management		Significant risks related to corruption and identified through the Risk Assessment are not detailed.
205-2	Communication of and Training in Anti-Corruption Policies and Procedures	This Is How We Lead > Ethics and Transparency > Our Management	✓	
205-3	Confirmed Incidents of Corruption and Measures Taken	This Is How We Lead > Ethics and Transparency > Our Management	✓	
206-1	Legal Actions Related to Unfair Competition and Monopolistic Practices and Against Free Competition	This Is How We Lead > Ethics and Transparency > Our Management		
C.CDC1	Code of Conduct Systems and Procedures	This Is How We Lead > Ethics and Transparency > Our Management	✓	