



CELSIA

SASB REFERENCE TABLE

Date of Publication:

The Sustainability Accounting Standards Board (SASB) is an independent private-sector standards-setting organization dedicated to improving the efficiency of capital markets by encouraging the disclosure of material sustainability information to meet the needs of investors. The following table references the Standard for the Electric Utilities and Power Generators industry as defined by the SASB Industry Classification System and identifies where each topic is reported.

CATEGORY	ID INDICATOR	ACCOUNTING METRIC	2019	2020	2021	2022	LOCATION	RELATED STANDARD	External Verification (✓)
Greenhouse-gas (GHG) emissions and energy resource planning	IF-EU-110a.1	Total CO2 emissions Scope 1 - Gross (t CO2e/year)	988,436.5 (tCO ₂ /year)	314,205.5 (tCO ₂ /year)	129,331 (tCO ₂ /year)	195,107 (tCO ₂ /year)	We Take Care of the Environment > Climate-Change Management > GHG Emissions	GRI (305-1), DJSI (2.3.1)	✓
		Percentage (%) covered by (2) Emission-Limitation Regulations and (3) Emission-Reporting Regulation	In the countries where we operate, there are no regulations that limit Scope 1 emissions.				We Take Care of the Environment > Climate-Change Management > GHG Emissions	GRI (305-1), DJSI (2.3.1)	
	IF-EU-110a.2	Greenhouse-gas (GHG) emissions associated with the energy supply (t CO2e/year)	6,522.6 (tCO ₂ /year)	81,129.64 (tCO ₂ /year)	102,205.86 (tCO ₂ /year)	57,439 (tCO ₂ /year)	We Take Care of the Environment > Climate-Change Management > GHG Emissions	GRI (305-2), DJSI (2.3.2)	✓
	IF-EU-110a.3	Discussion of the long-and short-term strategy or plan to manage Scope 1 emissions, the emission-reduction objectives and a performance analysis regarding these objectives	Indicator: CO ₂ e emissions per Gigawatt Hour Target by 2025: Reduce direct and indirect CO ₂ e emissions by 25% GWh associated with energy generation. Baseline: 2015	Indicator: CO ₂ e emissions per Gigawatt Hour Target by 2030: Reduce direct and indirect CO ₂ e emissions by 89% GWh associated with energy generation. Baseline: 2015	Indicator: CO ₂ e emissions per Gigawatt Hour Target by 2025: Reduce direct and indirect CO ₂ e emissions by 25% GWh associated with energy generation. Baseline: 2015	Indicator: CO ₂ e emissions per Gigawatt Hour Target by 2025: Reduce direct and indirect CO ₂ e emissions by 25% GWh associated with energy generation. Baseline: 2015	We Take Care of the Environment > Climate Change > New Challenges > Medium Term	DJSI (2.5.9)	
	IF-EU-110a.4	(1) Number of clients attended in markets subject to Renewable Portfolio Standards (RPS) and (2) percentage of compliance of the RPS objective by market		N/A	N/A	N/A	In Colombia, we do not have Renewable Portfolio Standards.	N/A	
Air Quality	IF-EU-120a.1	Atmospheric emissions of: (1) NOx (excluding N ₂ O) (t)	2	227,77	669,00	161,53	We Take Care of the Environment > Ecoefficiency > Management of Other Emissions	GRI 305-7 Other Emissions DJSI 2.3.6 Nox Emissions	✓
		Atmospheric emissions of: (1) NOx (excluding N ₂ O) (% from facilities that are located in or near densely populated areas)	0% Celsia has no operations located near densely populated areas.				N/A	N/A	
		Atmospheric Emissions of: (2) SOx, (t)	2,209	600,14	1,643,79	835,19	We Take Care of the Environment > Ecoefficiency > Management of Other Emissions	GRI 305-7 Other Emissions DJSI 2.3.7 Sox Emissions	
		Atmospheric emissions of: (2) SOx, (% from facilities that are located in or near densely populated areas)	0% Celsia has no operations located near densely populated areas.				N/A	N/A	
		Atmospheric emissions of: (3) Particulate Matter (PM10), (t)	184	8,20	189,50	96,29	We Take Care of the Environment > Ecoefficiency > Management of Other Emissions	GRI 305-7 Other Emissions DJSI 2.3.10 Particulate Matter (PM) Emissions	
		Atmospheric emissions of: (3) Particulate Matter (PM10), (% from facilities that are located in or near densely populated areas)	0% Celsia has no operations located near densely populated areas.				N/A	N/A	
		Atmospheric emissions of: (5) Mercury (Hg), (t)	0,06	0,02	0	0	We Take Care of the Environment > Ecoefficiency > Management of Other Emissions	GRI 305-7 Other Emissions DJSI 2.3.9 Mercury (Hg) Emissions	
		Atmospheric emissions of: (5) Mercury (Hg), (% from facilities that are located in or near densely populated areas)	0% Celsia has no operations located near densely populated areas.				N/A	N/A	
IF-EU-140a.1	(1) Total water extracted (1,000 m ³)	14.996.630	16.936.630	19.147.870	20.534.000,0	We Take Care of the Environment > Climate-Change Management > Management of Energy Resources > Water	GRI (303-3; 303-5) DJSI (2.3.4)	✓	
	Percentage of water extracted in areas with water stress	At Celsia, we do not collect or consume water in places with scarcity or extreme scarcity of water.				We Take Care of the Environment > Climate-Change Management > Management of Energy Resources > Water Risks	GRI (303-3; 303-5) DJSI (2.3.4)		
	(2) Total water consumed (1,000 m ³)	1.760	470	395	386	We Take Care of the Environment > Climate-Change Management > Management of Energy Resources > Water	GRI (303-3; 303-5) DJSI (2.3.4)		

Gestión de Agua		Percentage of water consumed in regions with high or extremely high baseline water stress	At Celsia, we do not collect or consume water in places with scarcity or extreme scarcity of water.				We Take Care of the Environment > Climate-Change Management > Management of Energy Resources > Water Risks	GRI (303-3; 303-5) DJSI (2.3.4; 2.8.1)	
	IF-EU-140a.2.	Number of non-compliance incidents associated with water quantity and/or quality permits, standards and regulations	0	0	0	0	We Take Care of the Environment > Environmental Management > Principal Results	GRI (2-27) DJSI (2.2.3)	✓
	IF-EU-140a.3.	Description of water-management risks and discussion of the strategies and practices to mitigate these risks	The detail of the indicator is found in the location described.				We Take Care of the Environment > Climate-Change Management > Risks and Opportunities in the Face of Climate Change > Risks and Opportunities We Take Care of the Environment > Climate-Change Management > Management of Energy Resources > Water Risks	DJSI (2.8.2; 2.8.5)	
Water Management	IF-EU-150a.1.	Amount of coal-combustion waste (CCW) generated (ton)	18,168,00	6,618,10	0	0	We Take Care of the Environment > Ecoefficiency > Waste Management > Other Waste > Generation of Ash and Gypsum Waste	DJSI (2.3.8)	✓
		Percentage recycled (%)	10,50%	0%	N/A; Ash waste is not generated.	N/A; Ash waste is not generated.	We Take Care of the Environment > Ecoefficiency > Waste Management > Other Waste > Generation of Ash and Gypsum Waste	DJSI (2.3.8)	
	IF-EU-150a.2.	Total number of reservoirs of coal-combustion waste (CCW), broken down by the classification of potential risks and by the evaluation of the structural integrity	0	0	0	0	Our ash and gypsum waste is not stored in a reservoir or a natural topographic depression / Excavation / Dike area	N/A	
Energy Accessibility	IF-EU-240a.1	Average retail electric rate for Residential Clients (COP / KWh)	Not Available (ND, in Spanish)	ND	625,15	751,93	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	Our Own Indicator (C-C02)	✓
		Average retail electric rate for Commercial Clients (COP / KWh)	ND	ND	603,74	728,61	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	Our Own Indicator (C-C02)	
		Average retail electric rate for Industrial Clients (COP / KWh)	ND	ND	567,14	696,78	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	Our Own Indicator (C-C02)	
	IF-EU-240a.2	Residential clients typical monthly electricity bill for 500Kwh of electricity supplied each month	ND	ND	COP 65,757	ND	NA	N/A	
		Residential clients typical monthly electricity bill for 1,000Kwh of electricity supplied each month	ND	ND	COP 65,757	ND	NA	N/A	
	IF-EU-240a.3	Number of power outages for residential clients due to non-payment	47,752	18,460	20,178	87,926	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	N/A	✓
	IF-EU-240a.3	Percentage of power outages that were restored within 30 days	ND	ND	63,23%	68,57%	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	N/A	
IF-EU-240a.4.	Discussion of the impact of external factors on the affordability of electricity for clients, including the economic conditions of the service territory	The detail of the indicator is found in the location described.				Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy	N/A		
Workforce Health and Safety	EM-CM-320a.1	(1)Total Recordable Incident Rate (TRIR)	Employees: 3.8 Contractors: 13.3	Employees: 1.2 Contractors: 12.5	Employees: 2.1 Contractors: 10.3	Employees: 3.5 Contractors: 12.9	We Promote Social Development > Occupational Health and Safety > Principal Results in Occupational Disease, Incidents, Fatalities and Severity We calculate these indicators based on the number of recordable incidents and near misses, each over the number of hours worked*1,000,0000	Related Standard: GRI 403-9	✓
	EM-CM-320a.1	Mortality rate	Employees: 0 Contractors: 0	Employees: 0 Contractors: 0	Employees: 0 Contractors: 0.001	Employees: 0 Contractors: 0.0004	We Promote Social Development > Occupational Health and Safety > Principal Results in Occupational Disease, Incidents, Fatalities and Severity	Related Standard: GRI 403-9	
	EM-CM-320a.1	Frequency Index of "near-misses" for full-time employees (FTEs) and contractors	N/A	N/A	Employees: 0 Contractors: 0.760	Employees: 0.630 Contractors: 1.337	We Promote Social Development > Occupational Health and Safety > Principal Results in Occupational Disease, Incidents, Fatalities and Severity	Related Standard: GRI 403-9	
End-use efficiency and demand	IF-EU-420a.1	Percentage of the electric-utility company revenues from rate structures that are decoupled and contain a loss-of-revenue adjustment mechanism	N/A	N/A	N/A	N/A	In Colombia and in Central America, there are no decoupled rates	N/A	
	IF-EU-420a.2	Percentage of electric load delivered with smart-grid technology (% per MWh)	ND	ND	3,57	4,91	Businesses that Challenge Us > Transmission and Distribution > Smart Meters	N/A	✓
	IF-EU-420a.2	Percentage of electric meters in the Distribution Network	4,4	6,1	9,02	8,91	Businesses that Challenge Us > Transmission and Distribution > Smart Meters	N/A	✓
	IF-EU-420a.3	Electricity savings by clients, thanks to efficiency measures, for each market (MWh)	ND	ND	ND	ND	N/A	N/A	
Critical-Incident Risk Management: Nuclear Safety and Emergency	IF-EU-540a.1.	Total number of nuclear-power units, broken down by the US Nuclear Regulatory Commission (NRC) Action-Matrix column.	N/A Celsia does not generate nuclear energy.				N/A Celsia does not generate nuclear energy.	N/A	

Nuclear safety and emergency Management	IF-EU-540a.2.	Description of efforts to manage nuclear safety and emergency preparedness	N/A Celsia does not generate nuclear energy.				N/A Celsia does not generate nuclear energy.	N/A	
	IF-EU-550a.1.	Number of incidents of non-compliance with physical-security standards or regulations	0	0	0	0	We Adapt to Our Social and Political Environment > Security and Blockages	N/A	✓
	IF-EU-550a.1.	Number of incidents of non-compliance with cybersecurity standards or regulations	0	0	0	0	Strategic Framework > Cybersecurity > Principal Results The scope of the indicator is limited to cyber incidents.	DJSI (1.7.4) and DJSI (1.7.5)	✓
	IF-EU-550a.2.	(1) Index of the duration of average system interruption (SAIDI, in Spanish)	Celsia Colombia: 13.03 CETSA: 2.79 Celsia Tolima: 56.87	Celsia Colombia: 9.74 CETSA: 1.28 Celsia Tolima: 56.83	Celsia Colombia: 9.34 CETSA: 1.61 Celsia Tolima: 43.5	Celsia Colombia: 10.29 CETSA: 1.52 Celsia Tolima: 40.79	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	DJSI (2.7.2)	
	IF-EU-550a.2.	(2) Index of the frequency of average system interruption (SAIFI, in Spanish)	Celsia Colombia: 9.45 CETSA: 2.97 Celsia Tolima: 43.1	Celsia Colombia: 7.27 CETSA: 2.94 Celsia Tolima: 34.2	Celsia Colombia: 6.28 CETSA: 1.93 Celsia Tolima: 26.7	Celsia Colombia: 6.61 CETSA: 2.1 Celsia Tolima: 19.94	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	DJSI (2.7.2)	✓
IF-EU-550a.2.	(3) Client Average Interruption Duration Index (CAIDI), in Spanish, including major event days	Celsia Colombia: 0 CETSA: 0 Celsia Tolima: 0	Celsia Colombia: 0 CETSA: 0 Celsia Tolima: 0	Celsia Colombia: 1.48 CETSA: 0.83 Celsia Tolima: 1.62	Celsia Colombia: 1.56 CETSA: 0.72 Celsia Tolima: 2.04	Businesses that Challenge Us > Transmission and Distribution > Reliability and Quality > SAIFI, SAIDI and CAIDI Indicators	N/A		
ACTIVITY PARAMETERS									
Activity Parameters	IF-EU-000.A	Number of Residential Clients attended	1,072,499	1,111,088	1,156,944	1,201,143	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; therefore, they were not taken into account in the data recorded in the table.	GRI (2-6), Our Own Standard (EU3)	
		Number of Commercial Clients attended	68,362	68,166	68,563	68,970	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; therefore, they were not taken into account in the data recorded in the table.	GRI (2-6), Our Own Indicator (EU3)	✓
		Number of Industrial Clients attended	4,672	4,940	4,800	5,084	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Principal Results Additionally, Celsia has official and non-regulated clients and wholesale clients, which are not included in these categories of Residential, Commercial and Industrial Clients reported here; therefore, they were not taken into account in the data recorded in the table.	GRI (2-6), Our Own Indicator (EU3)	
	IF-EU-000.B	Total energy provided to Residential Clients (MWh)	ND	ND	1,460,000	1,440,660	The data included in the route indicated are published in GWh, while the data published in this table are reported in MWh.	Our Own Indicator (C-C01)	
		Total energy provided to Commercial Clients (MWh)	ND	ND	407,520	419,610	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy The data included in the route indicated are published in GWh, while the data published in this table are reported in MWh.	Our Own Indicator (C-C01)	
		Total energy provided to Industrial Clients (MWh)	ND	ND	184,755	189,050	Strategic Framework > Businesses that Challenge Us > Commercialization > Retail Commercialization > Access to Energy The data included in the route indicated are published in GWh, while the data published in this table are reported in MWh.	Our Own Indicator (C-C01)	✓
		Total energy provided to all the other minority clients (MWh)	ND	ND	1,583,405	1,784,560	The data included in the route indicated are published in GWh, while the data published in this table are reported in MWh. Additionally, these data of other retail clients include official and non-regulated clients.	Our Own Indicator (C-C01)	
		Total energy provided to Wholesale Clients (MWh)	7,367,000	6,294,930	7,204,930	7,624,320	Strategic Framework > Businesses that Challenge Us > Commercialization > Wholesale Commercialization > Principal Results > Clients and Electricity Sales in the Wholesale Market > Sales The data included in the route indicated are published in GWh, while the data published in this table are reported in MWh.	Our Own Indicator (C-C01)	
		Distribution length (Km)	42,803	43,415	45,722	46,702	Businesses that Challenge Us > Transmission and Distribution > Infrastructure The data includes the length of the aerial and underground networks	(DJSI: 2.7.1) (GRI: EU4)	

IF-EU-000.C	Transmission length (Km)	291	291	291	291	Businesses that Challenge Us > Transmission and Distribution > Infrastructure The transmission length only applies for Celsia Valle del Cauca and Central America beginning in 2019.	(GRI: EU4)	✓
IF-EU-000.D	Total electricity generated (MWh)	5.625.000	4.550.335	5.671.290	6.357.600,00	Businesses that Challenge Us > Generation > Energy Generated The data in the tables are presented in GWh, which were converted to MWh for those reported here	GRI (EU2)	✓
	Percentage by energy source	Hydraulic: 66.3% Coal: 7.6% Natural Gas: 13.3% Wind: 3.8% Petroleum: 1.4% Others: 1.8%	Hydraulic: 88.7% Coal: 3.6% Natural Gas: 1% Wind: 3.7% Petroleum: 0% Others: 2.8%	Hydraulic: 92.2% Coal: 0% Natural Gas: 0.4% Wind: 3.3% Petroleum: 0.17% Others: 3.8%	Hydraulic: 89.204% Coal: 0% Natural Gas: 2.68% Wind: 2.61% Petroleum: 0.014% Others: 5.44%	Businesses that Challenge Us > Generation > Generation Mis	DJSI (2.6.1)	
IF-EU-000.E	Total Energy purchased wholesale (MWh)	52.44 Million	23.7 Million	37.7 Million	28.8 Million	We Take Care of the Environment > Climate-Change Management > Energy-Resource Management > Energy Consumption > Energy-Resource Management - Energy and Fuel Management	GRI (302-1) DJSI (2.3.3)	✓