Impact Valuation



Project objective



Develop metrics to monitor the sustainability model and strengthen the reputation model by measuring the real value based on 6 impacts

SPECIFIC OBJECTIVES



Developing a conceptual model and capturing information Setting up an impact valuation model for prioritized impacts

Identifying and

prioritizing the

the company

Group

main impacts of

WHAT WAS ITS PURPOSE?

Defining the scope (e.g. place in the value chain, businesses, and regions of operation)

Compilation of available indicators for valuation

Monetizing impacts

Measuring environmental and social benefits in monetary terms



Work Route

03

IMPACT ASSESSMENT

ANALYSIS AND REPORTING

01

04

02

DATA COLLECTION AND MONETIZATION

DEFINING SCOPE

START



Impact quantification approach - Metodology

Impact (Output metric

X

Contextadapted proxy (Impact Valuation)

X

Shareholding Participation Social impact in financial terms (Impact metric)

Impacts and output list



IMPACTS IDENTIFIED

PRIORITIZED







Environmental impacts	Social impacts	Economic impacts
Biodiversity	Access	Payment to suppliers
GHG scope 1,2,3 emissions and reductions	Health, Safety and Well-being: # Work-related accidents and illnesses by severity	Tax payment
Change in landscape visual appearance	Social investment	Salary and benefits payment
Waste generation	Human Capital Development/Training	Payment to capital suppliers
Air quality	Projects social impact	Innovation
Noise	Change in soil use and value	Economic development
Water resources	Infrastructure impact on users	Tax saving
	Institutional strengthening	

Health, Safety and Well-being

el cumplimiento de su actividad

y capacidad de influencia



Occupational diseases, accidents and fatalities affecting employees, contractors and third parties who have contact with the infrastructure.

	Activity	Product - Result	Cost - Benefit	Stakeholders impacted
Theory	Occupational injuries and diseases occurring in the construction, operation, maintenance and dismantling of infrastructure	Occupational accidents, diseases and deaths	Employees and community impacted by occupational accidents and diseases	Employees Communities
Change	Training, information and dissemination programs on health, safety and well-being.	Better care for health and well-being	Benefit from reduced risk of occupational accidents and diseases through ISA's well- being programs	The State
Relate	ed Reputation and Sustainability Areas	Related Sustaina	able Development Goals	Business units of the Group where impacts are reported
Exce	Atracción, denaia en nplimiento primiento atractica y capacidad	3 GOOD HEALTH AND WELL-BEING 	8 BECENT WORK AND CONOMIC GROWTH	



GHG scope 1,2,3 emissions and reductions

IMPACT

MONETIZATION APPROACH

(Impact Valuation)

PROXI

Occupational accidents / diseases (COP millions)

Number of workrelated accidents and illnesses by severity Social cost of workrelated accidents and illnesses Short absence: Colombia: 3,8 Chile: 6,5 Brasil: 3,6 Bolivia: 2,0 Perú: 3,1 Long absence: Colombia: 29,6 Chile: 51,0 Brasil: 28,1 Bolivia: 15,8 Perú: 24,3

Fatalities: Colombia: 2.506 Chile: 4.318 Brasil: 2.382 Bolivia: 1.340 Perú: 2.062

*During 2023, we are conducting and evaluation of the proxies' source in order to actualize them



GHG scope 1,2,3 emissions and reductions

Negative social impact caused by the generation of greenhouse gas (GHG) emissions or the positive impact of reducing, avoiding and/or compensating such emissions through eco-efficiency projects and other initiatives.

	Activity	Product - Result	Cost - Benefit	Stakeholders impacted
e Theory	Construction and operation activities at ISA and its subsidiaries that require sources of energy, materials and other elements that generate GHG.	Affectation of the climate conditions due to GHG emissions	Social cost generated by the effects of climate change (rise in sea level, extreme weather events, water scarcity or loss of biodiversity)	
Change	Clean practices, eco-efficiency and compensation, continuously seeking the reduction of emissions	Offsets, carbon capture and reduction of GHG emissions	Social cost avoided by reducing the effects of climate-related events	Society
	Related Reputation and Sustainability Areas	Related So	ustainable Development Goals	Business units of the Group where impacts are reported
cribución activa a desafios sientales obales	Liderszoo transformador de influencia	Compromise cost of deservoito redetection	13 CLIMATE ACTION 15 UFE DN LAND 17 PARTNERSHIPS FOR THE GOALS	



GHG scope 1,2,3 emissions and reductions



GHG scope 1,2,3 emissions and reductions \mathcal{C}



