INDICATOR MANUAL

CALCULATION AND VERIFICATION OF COMPLIANCE WITH THE CO2e EMISSIONS REDUCTION TARGET, ALIGNED TO NET-ZERO

2025

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1. PEAK INDICATOR

1.1. STRATEGIC OBJECTIVE: Contribute positively to nature and achieve 60% of the Net-Zero pathway

The ISA2040 Strategy seeks to contribute decisively, proactively, and significantly to tackling climate change by mitigating the environmental impacts of ISA projects, promoting initiatives that generate a positive impact, and protecting and conserving ecosystems and their biodiversity.

This is why one of ISA's critical material issues is climate change mitigation and adaptation. ISA seeks to understand climate change risks and opportunities, integrate those into its business units, and join efforts to make a positive contribution to the global agenda focused on climate neutrality.

In this context, ISA has a climate strategy aligned with governmental priorities to reach the Sustainable Development Goals (SDGs) through joint State-Society-Business-Academia-NGO actions. This strategy is aligned with global trends and the recommendations of standards such as the TCFD (Task Force on Climate-Related Financial Disclosures), SBTi, CDP, S2 IFRS standards, among others.

To achieve the climate strategy, ISA has consolidated practices in place for measuring, reducing, and offsetting greenhouse gases (GHG) produced by the operation of its businesses; considers the impact of climate variability phenomena and climate change opportunities; and plans several actions focused on mitigating and adapting to climate change.

The objective established the ISA 2040 Strategy is to contribute positively to nature and achieve 60% of the Net-Zero pathway.

ISA's climate change mitigation path began in 2011 by measuring, reducing, and offsetting emissions through the purchase of carbon credits in the voluntary market.

This initiative was transformed according to the 2030 Strategy, where the target of reducing 102,500 tCO_2e was set, counting on the impact reduction program, which is focused on reducing consumption and emissions through eco-efficiency actions, covering the consumption of water, energy, final disposal of waste, SF6 gas leak reduction, and sustainable mobility.

By launching the 2040 Strategy, we seek to align ISA and its companies' greenhouse gas emission reduction targets with science, based on a Net-Zero vision.

To achieve a Net-Zero status at the corporate level, we seek to reduce emissions significantly and neutralize the impact of remaining emissions. For this alignment, ISA relies on the Net-Zero corporate standard of the Science-Based Targeting Initiative (SBTi).

In the case of ISA and its companies, we are committed to achieving Net-Zero by 2050, reducing 90% of emissions, using 2022 as base year.

The commitment to this pathway by 2040 is to reduce 60% of these emissions.

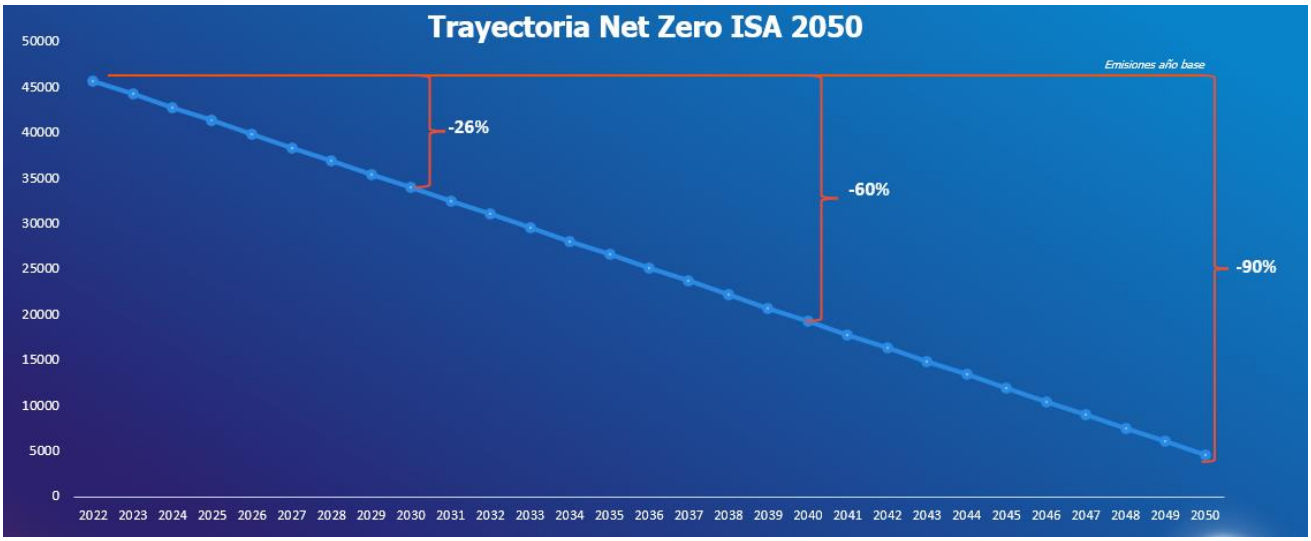


Figure 1: ISA Net-Zero 2050 pathway (prepared by the Company)

2. METHODOLOGY FOR CALCULATING AND VERIFYING TARGETS

For the construction of the Net-Zero ISA 2050 pathway, the Net-Zero business tool was used, available at https://sciencebasedtargets.org/resources/.

2.1. Base year

The base year selected for ISA and its companies' Net-Zero pathway was 2022, since ISA and its companies' inventories have been verified in this year, and there are not as many outliers as in previous years.

2.2. Target year

The year selected to reach a Net-Zero status for ISA and its companies was 2050, a date by which, according to the SBTi standard, a reduction of at least 90% of base year emissions must be achieved.

2.3. Base year emissions, scope 1

Scope 1 emissions for ISA and its companies' base year and Net-Zero pathway include 100% of the 2022 GHG Inventory, considering the following emission sources:

	Emission source	Base year emissions (TCO2eq)
Scope 1	SF6 leaks	18,293
	Fuels (fixed and mobile sources)	3,731
	Refill of fire extinguishers and refrigerants	1,081
	Other scope 1 sources (WTP, etc.)	754
	Total scope 1	**23,859**

2.4. Base year emissions, scope 2

Scope 2 emissions for ISA and its companies' base year and Net-Zero pathway include 100% of the 2022 GHG Inventory, considering the following emission sources:

	Emission source	Base year emissions (TCO2eq)
Scope 2	Energy purchased	9,253
	Total scope 2	**9,253**

2.5. Base year emissions, scope 3

Scope 3 emissions for ISA and its companies' base year and net-zero pathway include 1.4% of the 2022 GHG Inventory, considering the following emission sources:

	Emission source	Base year emissions (TCO2eq)
Scope 3	Water consumption	306
	Business travel	4,679
	Waste for final disposal	5,591
	Employee commuting	2,570
	Total scope 3	**13,147**

2.6. Emissions excluded from the target

Emission sources excluded from the pathway are those without a current reliable and verified measurement by ISA and its companies or those not directly manageable by the organization at the time. Excluded emission sources are the following:

- ***Emissions associated with technical losses in energy transmission***: the organization, after a technical review of both the GHG Protocol and the applicable regulation, decided not to include energy losses based on the following arguments:
  - ✓ ISA's transmission business is not integrated; i.e., ISA and its companies only transport energy without engaging in energy generation, distribution, or trading. Therefore, the generator measures and offsets simultaneously emissions generated by energy losses.
  - ✓ In countries such as Colombia, there are no energy metering devices at transmission line terminals, which means that calculations must be based on estimates provided by the system operator.
  - ✓ Methodologies established for measuring the GHG inventory are not very explicit about who should offset these losses; for example, the GHG protocol mentions transmission and distribution but does not specify how to proceed in cases where the company is only a transmission company, such as ISA.
  - ✓ Additionally, ISA operates in countries where the energy market is regulated, which implies that the planning entity, for example, the National Electric Coordinator in Chile, defines the total allowable losses of the equipment.
  - ✓ ISA is remunerated for asset availability. The interconnected system coordinator is responsible for the operation and control of the system. Therefore, ISA does not influence the amount of energy it transports through its grids, and losses depend on the energy transmitted in the system.
- ***Scope 3 emissions associated with acquired goods and services and capital goods:*** Although these emissions are relevant to an organization such as ISA; currently, their measurement has not been sufficiently refined or verified by a third party to be incorporated into the emissions included in the pathway.

2.7. Base year emissions recalculation criteria

The Net-Zero pathway for both ISA and its companies and affiliates shall be recalculated when significant changes occur, compromising performance and measurement in the existing pathway. The following qualitative or quantitative changes may trigger a restatement of emissions for the base year:

- ***Significant changes in the company's structure:*** mergers, acquisitions, divestitures, changes in service offerings.
- ***New or different data:*** the measurement of data to estimate emissions has improved, there are new data or emission sources available, or significant errors are found in previous data.

- ***Growth in assets or emissions attributable to new infrastructure of more than 10%:*** this can be at the consolidated ISA level or the affiliate level, provided that the attribution of new emission sources to new infrastructure is available on a verifiable basis.
- ***Significant changes in the methodology for measuring and consolidating emissions.***

2.8. Net-Zero pathway to 2050

Using the base year emissions data described above and SBTi's corporate Net-Zero tool, the following pathway result was obtained:

1. ABSOLUTE EMISSIONS BASED TARGET SETTING METHODS

Section 1.1. Input data (absolute targets)

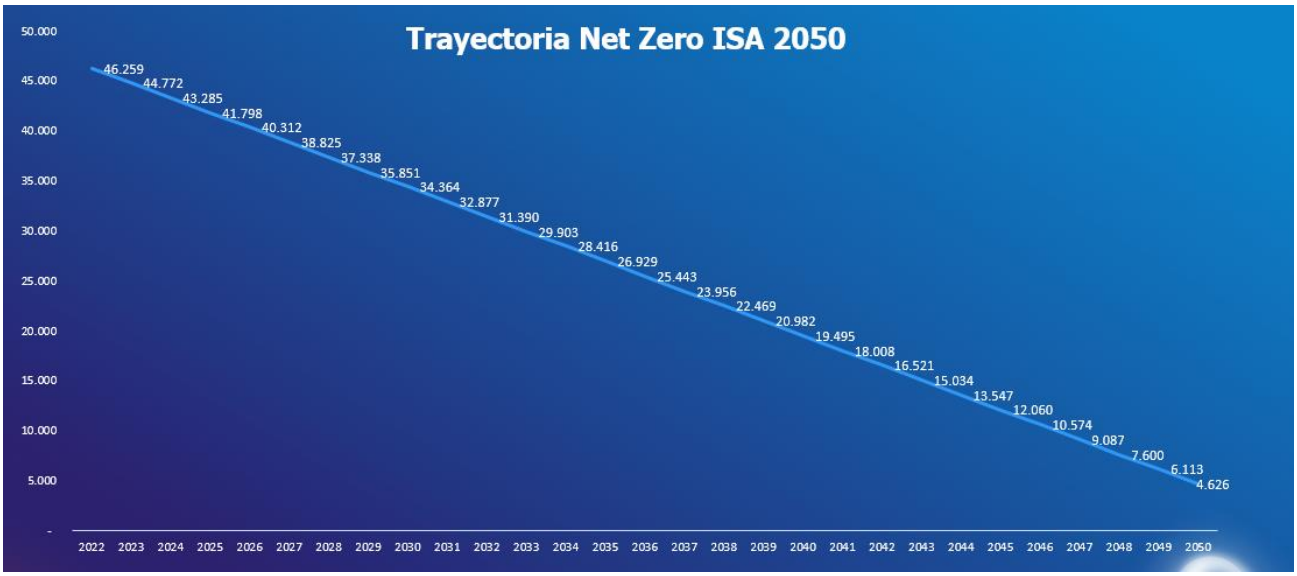
Target coverage	Scopes 1,2 & 3	
Target setting method		*To calculate intensity targets, please use Section 2.1. Input data (intensity targets)*
Base year	2022	
Target year	2050	
Sector pathway	Cross-sector pathway	
Scope 1 emissions	23.859	*tCO2e*
Scope 2 emissions	9.253	*tCO2e*
Scope 3 emissions	13.147	*tCO2e*
Total emissions in Scopes 1,2 & 3 (tCO2e)	46.259,00	*tCO2e*

Section 1.2. Absolute target results

	Base year (2022)	Target year (2050)	% Absolute Reduction
Company | Scopes 1,2 & 3 (tCO2e)	46.259,00	4.625,90	90,00%

Figure 1: Net-Zero SBTi calculator result

Based on this result, the Net-Zero pathway for emissions of ISA and its companies was obtained:



This same pathway has been designed for each of the affiliates using the same methodology and is available at 2. Corporate Documents.

2.9. Construction of the SF6 emissions pathway

Details of the construction of the SF6 emissions pathway for ISA and its companies can be found in ANNEX 1.

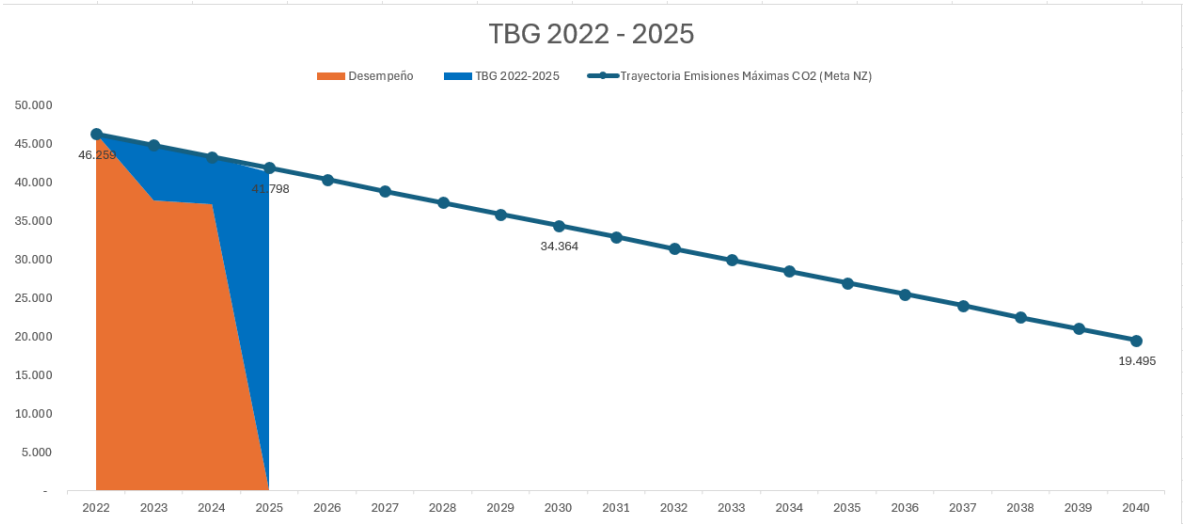
3. INDICATOR FOR BALANCED MANAGEMENT BOARD (BMB) AND VARIABLE COMPENSATION SYSTEM 2025

With the purpose of aligning the various management instruments with the ISA2040 Strategy, indicators and targets have been established to measure in the short and medium term the contribution, progress, or achievements of the teams regarding the various strategic objectives.

For 2025, ISA and its companies have included an indicator in the BMB: Achieving the Net-Zero pathway between 2022 and 2025. The percentage of compliance, i.e., the target, varies depending on the company's historical emissions performance and the expected performance for 2025.

3.1. BMB 2025 Consolidated ISA target: Achieving the Net-Zero pathway 2022-2025

For ISA and its companies, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the consolidated pathway.



3.1.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, Consolidated ISA has the following peak emissions target for 2025:

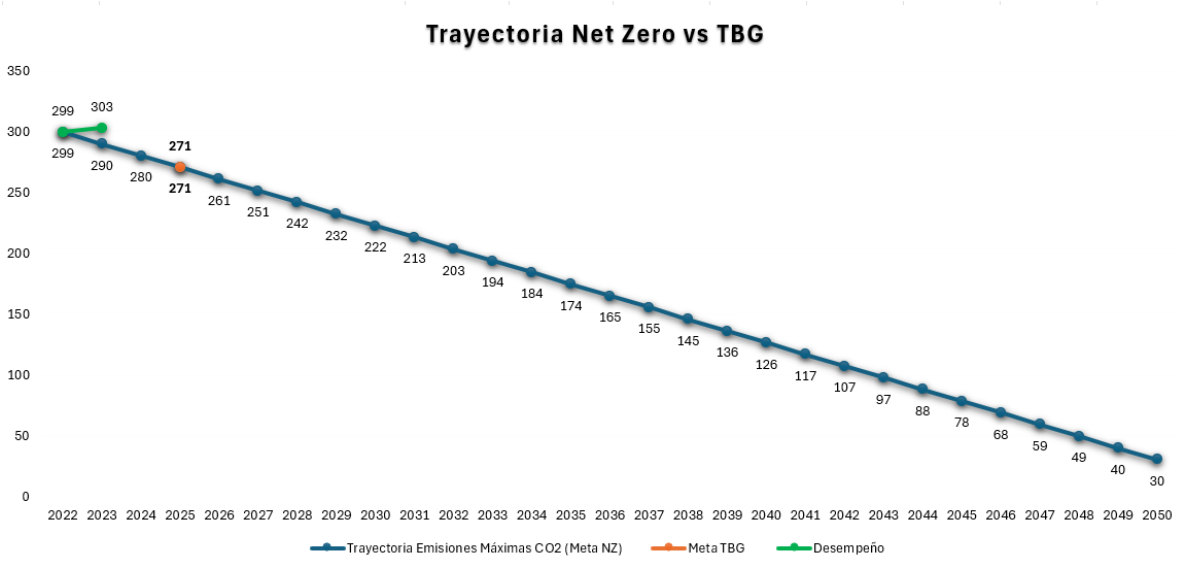
	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	17,254
	Fuels (fixed and mobile sources)	3,619
	Refill of fire extinguishers and refrigerants	1,083
	Other scope 1 sources (WTP, etc.)	680
	Total scope 1	**22,637**
Scope 2	Energy purchased	8,765
	Total scope 2	**8,765**
Scope 3	Water consumption	305
	Business travel	4,789
	Waste for final disposal	4,868
	Employee commuting	2,930
	Total scope 3	**12,892**
Target	**Total**	**44,294**

3.1.2. Base year restatement

Restatements impacting the base year are detailed for each of the affiliates.

3.2. BMB 2025 ISA target: Achieving the Net-Zero pathway 2022-2025

For ISA, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.2.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, ISA has the following peak emissions target for 2025:

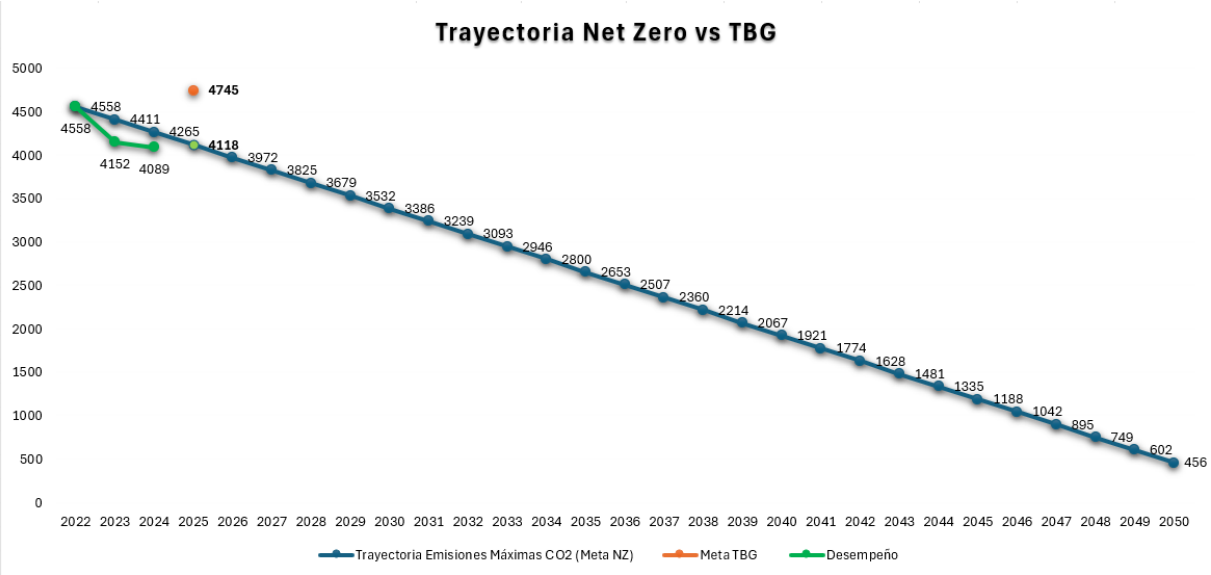
	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	0
	Fuels (fixed and mobile sources)	0
	Refill of fire extinguishers and refrigerants	0
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**0**
Scope 2	Energy purchased	66
	Total scope 2	**66**
Scope 3	Water consumption	0
	Business travel	129
	Waste for final disposal	34
	Employee commuting	41
	Total scope 3	**205**
Target	**Total**	**271**

3.2.2. Base year restatement

ISA did not report any restatements of base year emissions in the period.

3.3. BMB 2025 REP target: Achieving the Net-Zero pathway 2022-2025

For REP, the BMB 2025 target is to reach between 97.6% and 98.9% of the Net-Zero pathway in 2022-2025, meaning that cumulative emissions in this period should not exceed pathway emissions in the proportion set by the target.



3.3.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, REP has the following peak emissions target for 2025:

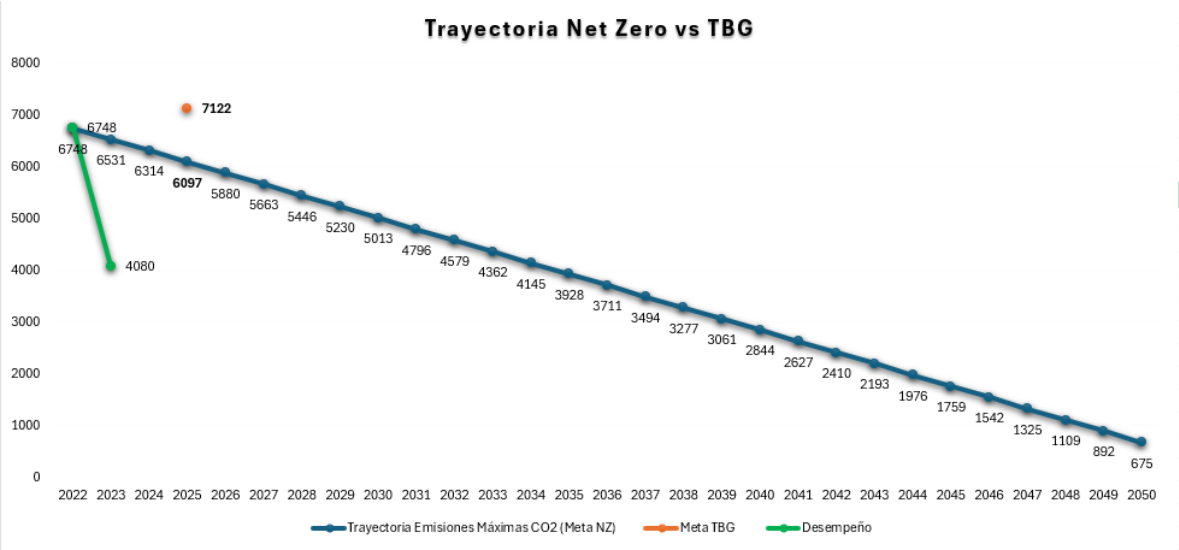
	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	2,430
	Fuels (fixed and mobile sources)	376
	Refill of fire extinguishers and refrigerants	8
	Other scope 1 sources (WTP, etc.)	1
	Total scope 1	**2,815**
Scope 2	Energy purchased	1,520
	Total scope 2	**1,520**
Scope 3	Water consumption	9
	Business travel	253
	Waste for final disposal	17
	Employee commuting	131
	Total scope 3	**410**
Target	**Total**	**4,745**

3.3.2. Base year restatement

- ***SF6 emissions:*** in the 2022-2024 period, REP had an installed inventory growth of about 30%, which triggered a restatement of the base year emissions data for SF6. The 2024 installed SF6 inventory value of 49,166 kg was used, and the 2022 base year leakage percentage of 0.1671% was applied, which readjusted the SF6 value from 1,502 tons of CO2 to 1,996 tons of CO2 in the base year.

3.4. BMB 2025 INTERCOLOMBIA target: Achieving the Net-Zero pathway 2022-2025

For INTERCOLOMBIA, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.4.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, INTERCOLOMBIA has the following Peak emissions target for 2025:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	1,985
	Fuels (fixed and mobile sources)	81
	Refill of fire extinguishers and refrigerants	287
	Other scope 1 sources (WTP, etc.)	604
	Total scope 1	**2,957**
Scope 2	Energy purchased	1,003
	Total scope 2	**1,003**
Scope 3	Water consumption	0
	Business travel	3,121

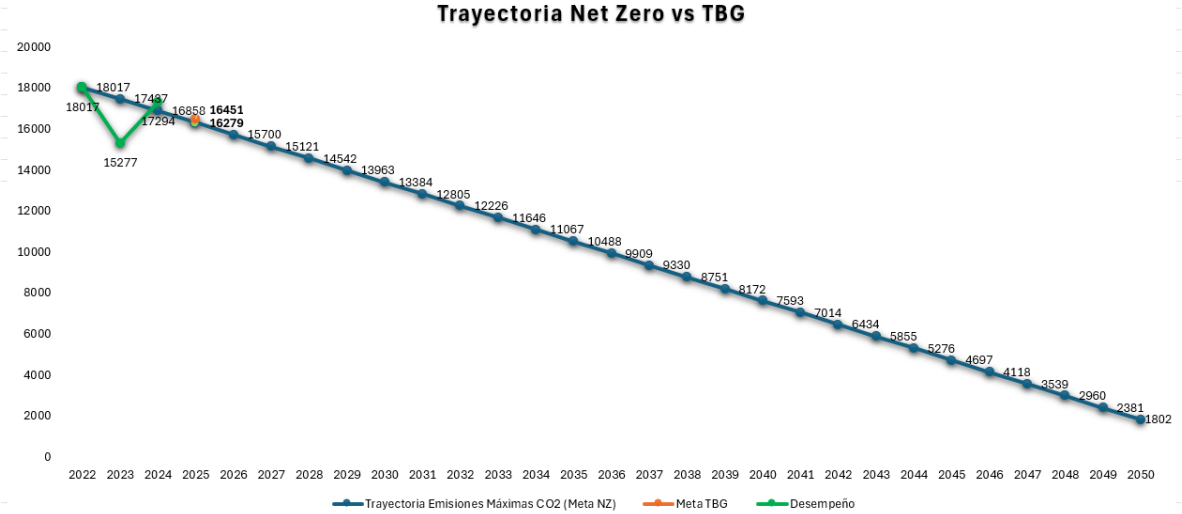
	Waste for final disposal	33
	Employee commuting	7
	Total scope 3	**3,162**
Target	**Total**	**7,122**

3.4.2. Base year restatement

INTERCOLOMBIA did not report any restatements of base year emissions in the period.

3.5. BMB 2025 CTEEP target: Achieving the Net-Zero pathway 2022-2025

For CTEEP, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.5.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, CTEEP has the following peak emissions target for 2025:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	10,081
	Fuels (fixed and mobile sources)	1,667
	Refill of fire extinguishers and refrigerants	15
	Other scope 1 sources (WTP, etc.)	75
	Total scope 1	**11,838**
Scope 2	Energy purchased	1,747
	Total scope 2	**1,747**
Scope 3	Kerosene for Helicopter	292

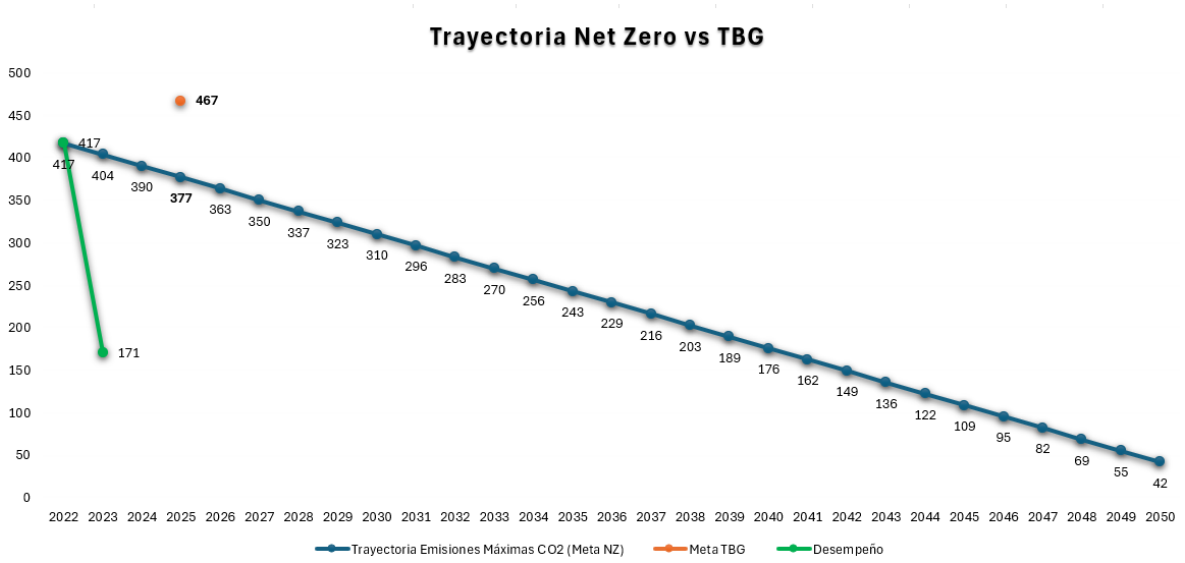
	Business travel	757
	Waste for final disposal	50
	Employee commuting	1,767
	Total scope 3	**2,866**
Target	**Total**	**16,451**

3.5.2. Base year restatement

- ***Employee commuting:*** this emission source was measured for the first time by CTEEP in 2023; therefore, it was decided to use this emission value in the base year of 2022 as well (1,364.55 tonCO2eq).
- ***Helicopter emissions:*** in the case of CTEEP, it was decided to change the indicator of emissions associated with water, given that this indicator is not measured in this organization due to emissions generated by helicopter services contracted for the company's projects (279 tonCO2eq).

3.6. BMB 2025 ISA BOLIVIA Target: Achieving the Net-Zero pathway 2022-2025

For ISA BOLIVIA, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.6.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, ISA BOLIVIA has the following peak emissions target for 2025:

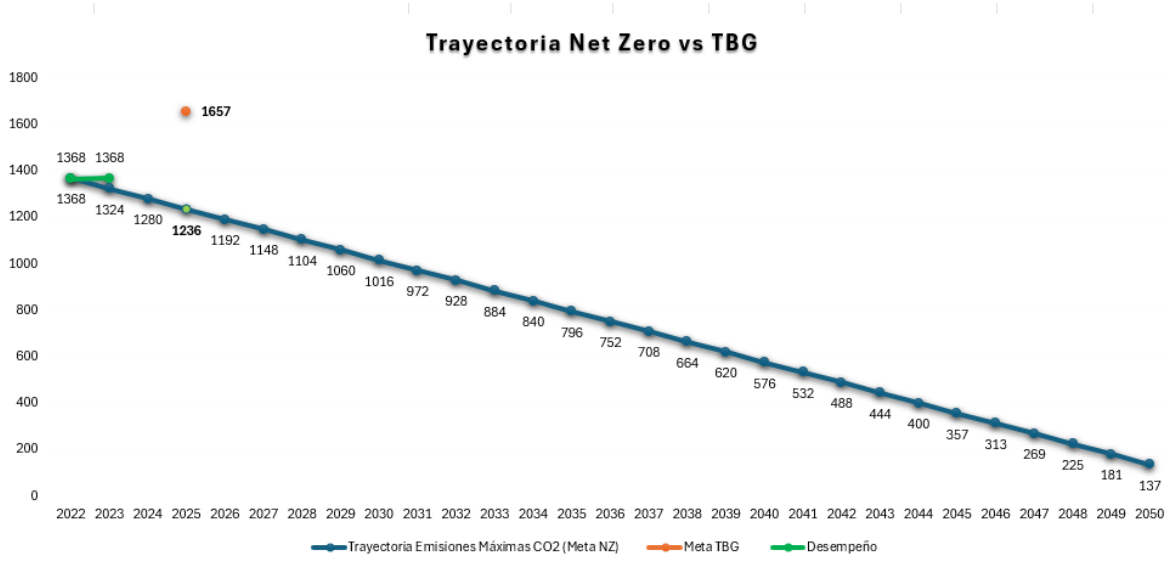
	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	90
	Fuels (fixed and mobile sources)	0.23
	Refill of fire extinguishers and refrigerants	0
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**90.14**
Scope 2	Energy purchased	311
	Total scope 2	**311**
Scope 3	Water emissions	0.77
	Business travel	21
	Waste for final disposal	4.4
	Employee commuting	39.71
	Total scope 3	**65.47**
Target	**Total**	**467**

3.6.2. Base year restatement

ISA BOLIVIA did not report any restatements of base year emissions in the period.

3.7. BMB 2025 INTERCHILE target: Gap closure in Net-Zero pathway 2022-2025

For INTERCHILE, the BMB 2025 target is to achieve 90% of the Net-Zero pathway in 2022-2025, meaning that cumulative emissions in this period should not exceed pathway emissions in the proportion set by the target.



3.7.1. Peak emissions target 2025

To achieve the closing of gaps in the emissions pathway in the period 2022-2025, INTERCHILE has the following peak emissions target for 2025:

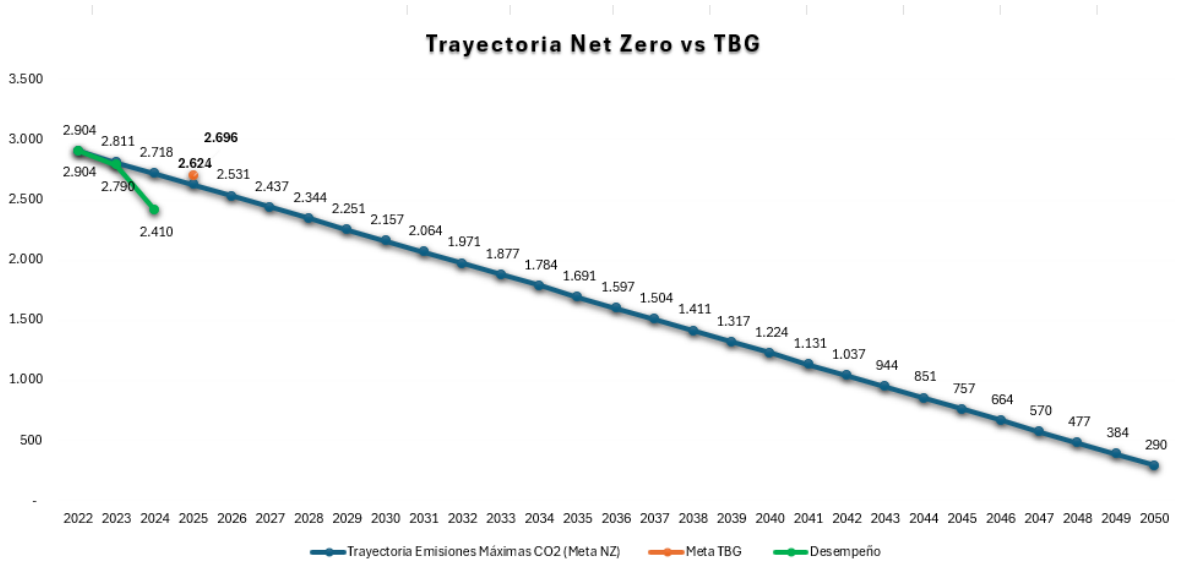
	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	1,090
	Fuels (fixed and mobile sources)	19
	Refill of fire extinguishers and refrigerants	0
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**1,109**
Scope 2	Energy purchased	477
	Total scope 2	**477**
Scope 3	Water emissions	0
	Business travel	61
	Waste for final disposal	6
	Employee commuting	3
	Total scope 3	**71**
Target	**Total**	**1,657**

3.7.2. Base year restatement

- ***SF6 emissions:*** in the base year, INTERCHILE reported a SF6 leak considered an outlier, affecting the emissions pathway; therefore, it was decided that the 2023 emissions data for this company should be used for SF6, a value corresponding to 740 tonCO2eq.

3.8. BMB 2025 RUTA COSTERA target: Compliance with the Net-Zero pathway 2022-2025

For RUTA COSTERA, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.8.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, RUTA COSTERA has the following peak emissions target for 2025:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	0
	Fuels (fixed and mobile sources)	841
	Refill of fire extinguishers and refrigerants	105
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**946**
Scope 2	Energy purchased	429
	Total scope 2	**429**
Scope 3	Water emissions	0
	Business travel	42
	Waste for final disposal	698
	Employee commuting	581
	Total scope 3	**1,321**
Target	**Total**	**2,696**

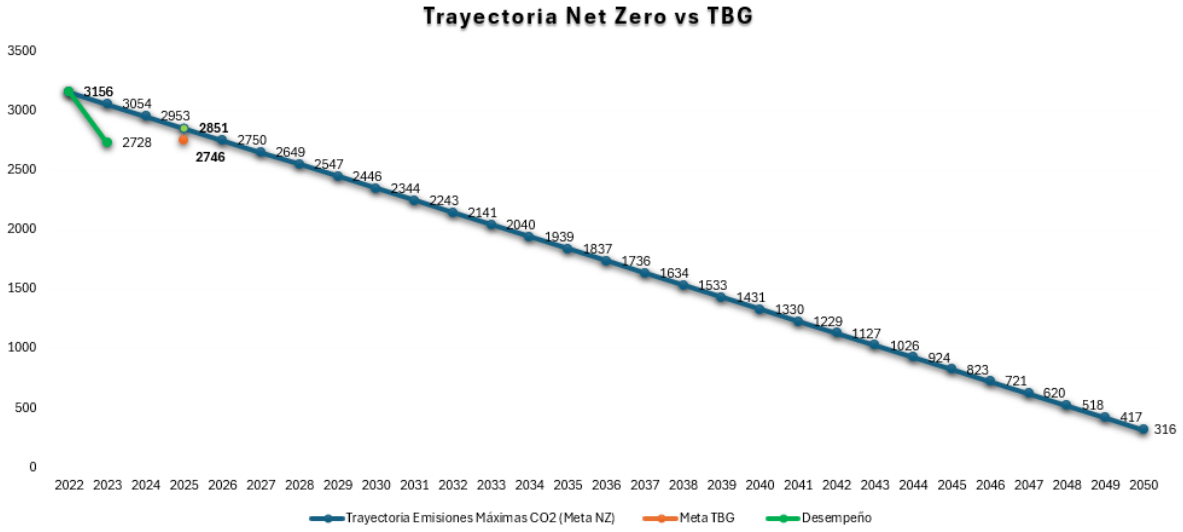
3.8.2. Base year restatement

- ***Verification of GHG inventory:*** in 2022 RUTA COSTERA was not part of ISA's consolidated GHG inventory; therefore, the company's GHG inventory for 2022 is not verified by a third party.

- ***Employee commuting:*** this emission source was measured for the first time by RUTA COSTERA in 2023; therefore, it was decided to use this emission value in the base year of 2022 as well (581.46 tonCO2eq).

3.9. BMB 2025 TRANSELCA target: Compliance with the Net-Zero pathway 2022-2025

For TRANSELCA, the BMB 2025 target is to reach the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.9.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, TRANSELCA has the following peak emissions target for 2025:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	1,578
	Fuels (fixed and mobile sources)	66
	Refill of fire extinguishers and refrigerants	455
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**2,099**
Scope 2	Energy purchased	529
	Total scope 2	**529**
Scope 3	Water emissions	2
	Business travel	49
	Waste for final disposal	6
	Employee commuting	61
	Total scope 3	**119**

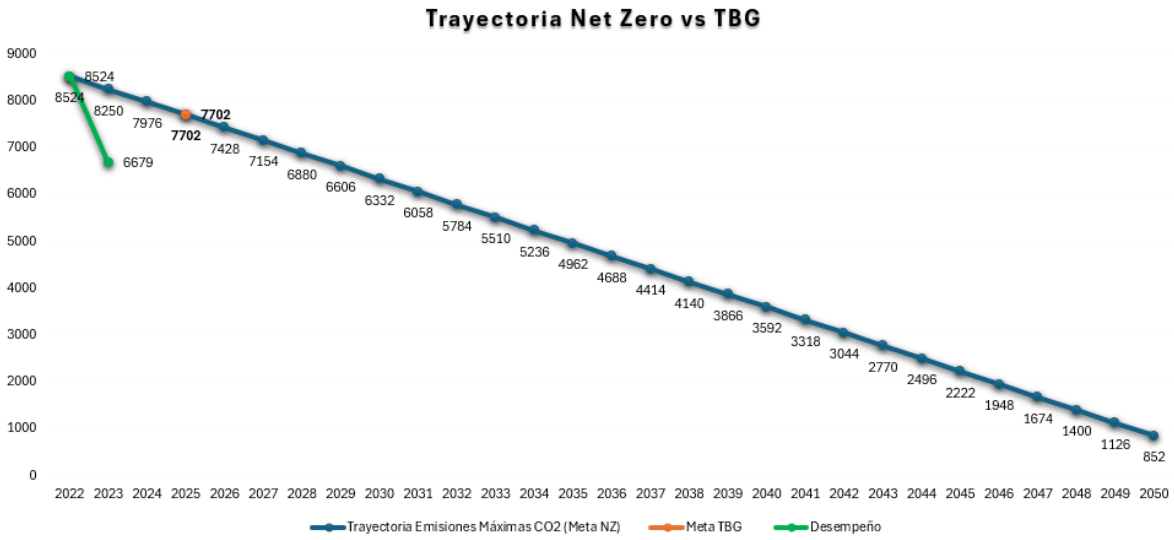
Target	Total	2,746

3.9.2. Base year restatement

TRANSELCA did not report any restatements of base year emissions in the period.

3.10. BMB 2025 INTERVIAL target: Achieving the Net-Zero pathway 2022-2025

For INTERVIAL, the BMB 2025 target is to achieve the Net-Zero pathway in 2022-2025, which means that cumulative emissions in this period should not exceed emissions from the pathway.



3.10.1. Peak emissions target 2025

To achieve the emissions pathway for 2022-2025, INTERVIAL has the following peak emissions target for 2025:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	0
	Fuels (fixed and mobile sources)	557
	Refill of fire extinguishers and refrigerants	69
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**625**
Scope 2	Energy purchased	2,595
	Total scope 2	**2,595**
Scope 3	Water emissions	0
	Business travel	203
	Waste for final disposal	4,013
	Employee commuting	266

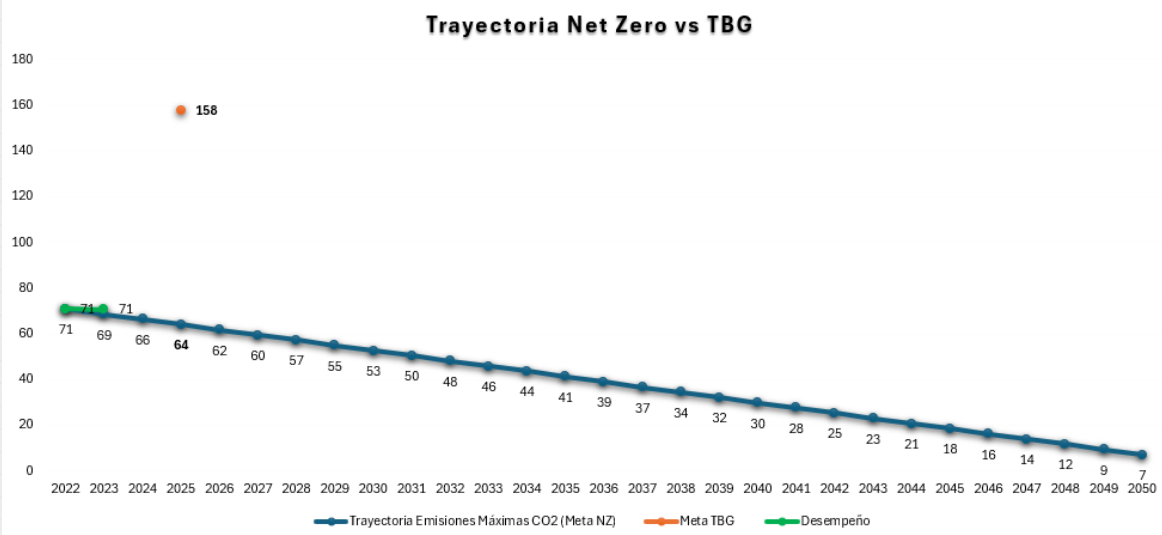
	Total scope 3	**4,482**
Target	**Total**	**7,702**

3.10.2. Base year restatement

- ***Withdrawal of Bosques and Maule concessions:*** in the base year 2022, INTERVIAL operated the Bosques and Maule concessions, which are no longer part of the organization; therefore, 2022 emissions are restated for all sources to reflect the withdrawal of these concessions.

3.11. BMB 2025 INTEIA target: Achieving the Net-Zero pathway 2022-2025

For INTEIA, the BMB 2025 target is to start the process of alignment with the Net-Zero pathway of ISA and its companies.



3.11.1. Peak emissions target 2025

For the construction of INTEIA's peak emissions target, the following was considered:

- In the consolidated GHG Inventory of ISA and its companies, INTEIA emissions represent approximately 0.05% of the organization.
- INTEIA has achieved significant growth in the number of employees and revenues, which results in higher annual emissions for the organization.
- INTEIA's most representative emissions are in scope 3, specifically business travel.

In view of the above, INTEIA designed a target based on CO2 emissions/EBITDA to 2030, seeking alignment with the organization's pathway. This target in absolute terms is as follows:

	Emission source	Peak emissions 2025
Scope 1	SF6 leaks	0
	Fuels (fixed and mobile sources)	0.30
	Refill of fire extinguishers and refrigerants	19
	Other scope 1 sources (WTP, etc.)	0
	Total scope 1	**20**
Scope 2	Energy purchased	0.5
	Total scope 2	**0.5**
Scope 3	Water emissions	0
	Business travel	99
	Waste for final disposal	6
	Employee commuting	33
	Total scope 3	**137**
Target	**Total**	**158**

3.11.2. Base year restatement

- ***Growth of the company:*** in INTEIA, emissions grew in 2023 vs 2022 by 17.73% (11.87 tons), including all categories. (2022: 66.93 and 2023: 78.8) and 24.6% (14 tons) with the values reported to ISA; therefore, the value of 2022 emissions is equal to that of 2023 (71 tons).

3.12. BMB 2025 INTERNEXA target

By 2025 INTERNEXA has no GHG target associated with its emissions on the Net-Zero pathway.

4. QUARTERLY FOLLOW-UP

The peak emissions target for each of the companies will be monitored every quarter. Quarterly compliance will be measured by comparing emissions generated by the company in the quarter against expected emissions in each of the respective quarters. The peak emissions target described above is divided into 4 equal parts, and this is the value to be compared with the value measured by the companies in the quarter.

$$\boldsymbol{C.E.NZ}(\%) = 100\% + [1 - [E.trimestre\ real\ _{Tn}(\boldsymbol{tCO2e})/E.trimestre\ _{Meta}(\boldsymbol{tCO2e})]$$

- $\mathbf{C.E.NZ}(\%) = Cumplimiento\ de\ emisiones\ máximas\ Net\ Zero$
- $\boldsymbol{E.Trimestre\ real}_{Tn}(\boldsymbol{tCO2e}) = Emisiones\ reales\ del\ trimestre\ evaluado\ en\ tCO2e$
- $\boldsymbol{E.Trimestre}_{Meta}(\boldsymbol{tCO2e}) = Emisiones\ máximas\ de\ la\ meta\ del\ trimestre\ evaluado\ en\ tCO2e$

For quarterly target follow-up, companies should consider:

- Companies should follow up quarterly with their internal sustainability and operations teams to monitor compliance with the targets. Additionally, calculation and follow-up methods must be validated with ISA governance officers for this indicator, on the established dates (Corporate Operations Management, Chief Officer), during quarterly follow-ups by the Cost, Risk, and Performance Committees.
- The companies must provide supporting documentation for calculating compliance and follow-up of the targets.
- As some companies are unable to obtain actual third-month information in the first quarter by the established dates, submissions will be accepted in this manner:

  i. **First follow-up (April):** actual data for January and February; March data with a linear average of January and February consumption for the same year.
  ii. **Second follow-up (July):** actual data for March and April; May data with a linear average of March and April consumption for the same year.
  iii. **Third follow-up (October):** actual data for June and July; August data with a linear average of June and July consumption for the same year.
  iv. **Fourth follow-up (January):** actual data for the whole year.

  Each company must officially request standardizations (debugging) via e-mail to the strategy department of each company, which then reports to ISA's strategy department, and, finally, ISA's strategy department to ISA's sustainability department. ISA's operations department responds, approving or rejecting the debugging.[1]

Figure 4. *Quarterly follow-up schedule:*

[1] Review procedure for requesting standardizations of indicators from the Chief Strategy Officer

Cronograma de reporte resultados

Actividades	2025											
	Abril Resultados T1 2025				Julio Resultados T2 2025				Octubre Resultados T3 2025			
	S1	S2	S3	S4	S1	S2	S3	S4	S1	S2	S3	S4
Fecha límite solicitud de depuraciones	28/03				27/06				30/09			
Reporte de resultados de indicadores no financieros de las empresas a las áreas de ISA		7				4			6			
Reporte de resultados consolidados por áreas de ISA a la Vicepresidencia de Estrategia de ISA		11				7			10			
Reporte de resultados de indicadores financieros a la Vicepresidencia de Estrategia de ISA[1]			14			11				14		
Reporte de resultados por la Vicepresidencia de Estrategia al CSC			14			11				14		
Socializar en Comité de Presidencia de ISA				21			14				20	
Envió de información a Junta Directiva de ISA				22		11					23	
Presentar en Comité de Talento de ISA				29			17					30
Presentar en Junta Directiva de ISA				30			18					31

1) Corresponde a la fecha de entrega del resultado del EBITDA consolidado.

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5. ANNUAL COMPLIANCE FOLLOW-UP

Follow-up at the end of 2025 in the BMB of ISA and its companies will depend on applicable guidelines according to the company's historical emissions performance.

1. Net-Zero pathway compliance

For annual target follow-up, companies should consider:

- The companies must provide supporting documentation for the calculation of compliance and follow-up of the targets.
- Figures must be real, free of weighted averages or approximations; that is, the actual consumption and leakage per variable during the year.

Each company must officially request standardizations (debugging) via e-mail to the strategy department of each company, which then reports to ISA's strategy department, and, finally, ISA's strategy department to ISA's sustainability department. ISA's operations department responds, approving or rejecting the debugging[2].

[2] Review procedure for requesting standardizations of indicators from the Chief Strategy Officer

5.1. Companies with a Net-Zero 2022-2025 pathway compliance target

Once the annual emissions performance report is available for each of the companies, the percentage of compliance with the Net-Zero pathway should be calculated as follows

$$\%\ de\ cump\lim i\ ento\ = \frac{\sum_{2022}^{2025} emisiones\ \ de\ la\ senda\ Net\ Zero}{\sum_{2022}^{2025} desempeño\ \ real\ en\ emisiones}$$

The direction of the indicator is positive. The lower the sum of the company's actual emissions performance between 2022 and 2025, the higher the compliance percentage.

The consolidated actual emissions performance data will be obtained from the 2022-2024 consolidated data from the 2025 targets file, and the 2025 consolidated data will be obtained from the quarterly follow-up file in 4Q25.

6. METHODOLOGICAL AND MEASUREMENT CONSIDERATIONS

For quarterly and annual reporting, companies shall use the corporate tool for greenhouse gas emissions measurement.

6.1. SF6 emissions

- The SF6 leakage data will be compared directly with the Intelligent Asset Management Center - CIGA, based on the upload of inventories and leakage in SAP. For this reason, the sustainability or environmental deparments must validate the information with the operations teams before reporting so that the figures are correct.
- The SF6 emission factor to be used for follow-up is the IPCC AR6 GWP, corresponding to 24,300.

6.2. Fuel emissions

- The total fuel consumption reported by the company is taken into account.
- Emissions generated by the company's own fixed sources and mobile sources included in scope 1 must be totaled.
- Emission factors corresponding to each country's fuels used in the most recent GHG inventory, verified by a third party, should be used.
- Well-to-tank (WTT) emissions are excluded from the BMB measurement.

6.3. Emissions of fire extinguishers and refrigerants

- Total emissions from fire extinguisher refills and refrigerant gas leaks reported by the company are taken into account.
- Emission factors for fire extinguisher and refrigerant gas refills used in the latest GHG inventory, verified by a third party, must be used.

6.4. Other emissions, scope 1

- Total emissions from wastewater treatment plants reported by the companies that have this item in their history are taken into account.
- Emission factors corresponding to the most recent GHG inventory, verified by a third party, must be used.

6.5. Electricity emissions

- The total electricity consumption reported by the company is taken into account.
- When reporting compliance with the target, it is necessary to specify how much energy is certified by I-REC[3] and how much is self-generated by renewable energy from the total consumed.
- The target includes auxiliary service energy (essential and non-essential[4]), i.e. the total being monitored.
- The electricity emission factor to be used for quarterly follow-up is that of the base year (2022), so that changes do not affect the companies' electricity management performance.
- Companies shall improve the process of measuring energy consumption. The energy consumed for administrative purposes and for the normal operation of the system should be separated.

6.6. Water consumption emissions

- The total water consumption reported by the company is taken into account.
- Emission factors corresponding to each country's water used in the most recent GHG inventory, verified by a third party, should be used.
- In the case of CTEEP, it was decided to change the indicator of emissions associated with water, given that this indicator is not measured in this organization due to emissions generated by helicopter services contracted for the company's projects.

6.7. Business travel emissions

- Total domestic and international travel emissions reported by the company are taken into account.
- Some companies, such as REP, include ground travel services provided by third parties to employees for business travel in this category.

[3] International renewable energy certificate.

[4] Essential auxiliary service: Energy consumption of components necessary for the operation of the substation, e.g., energy for transformer operation.
Non-essential auxiliary service: Energy consumption of components not necessary for the operation of the asset, e.g., office lighting.

- For business air travel emissions, emissions data obtained directly from travel agencies contracted by the companies are accepted for estimating emissions through the ICAO (International Civil Aviation Organization) tool. In the case of companies whose travel agencies do not include this service, the DEFRA emission factors included in the corporate GHG emissions measurement tool can be used.

6.8. Emissions of waste for final disposal

- The information reported by the company as "non-hazardous waste taken to final disposal" is used. Waste taken to final disposal (landfills[5], etc.) includes organic, inorganic, recyclable, and reusable waste that was not used.
- Emission factors corresponding to the waste used in the most recent GHG inventory, verified by a third party, must be used.
- This measurement excludes emissions associated with waste transportation.

6.9. Employee commuting emissions

- Total commuting emissions reported by the company are taken into account.

7. CARBON NEUTRAL EMISSIONS OFFSETTING GUIDELINE

The GHG inventory offset for the Carbon Neutrality process will be made as follows:

- Emissions reported to ISA and verified by the Integrated Report and GHG inventory verifier will be the emissions to be offset in scopes 1 and 2.
- Scopes 1 and 2, measured in the corporate GHG Inventory template, will be offset.
- Scope 2 includes 100% of the emissions generated by total energy consumption, including billed consumption, unbilled consumption, TRAFO, distribution, auxiliary services, etc.
- As for Scope 3, each company offsets 10% of the value of this scope in the year.
- CTEEP will offset 10% of scope 3 emissions reported in the corporate ISA template.
- Energy transmission companies will offset 10% of Scope 3 excluding emissions from transmission losses.

7.1. Characteristics of carbon credits for offsetting

The technical review and compliance process should be carried out by the company that will acquire the carbon credits.

[5] Tejo: landfill in Portuguese

As for scope 2, the offset can be made with Renewable Energy Certificates -I-REC.

- Be in the AFOLU category (Agriculture, Forestry, and Other Soil Uses)
- Projects certified with an international standard endorsed by ICROA12 (VCS13 and CCBS14, Gold Standard, etc.)
- Projects with CCBS certified co-benefits, Gold Standard, among others
- Projects verified for carbon credits and co-benefits, through an independent third-party audit process. In addition, REDD+ credits must have been properly issued, also through an independent certified body.
- Vintage of credits maximum 5 years
- Comply with formal suitability and compliance requirements of our internal regulations and applicable legislation.
- Projects developed in communities (indigenous, extractives, family farmers, among others) must respect the specific laws of each one.
- The entire process shall be documented respecting the rights to autonomy, consultation, and specific standards, as well as the methodologies and places where communities deliberate on their own practices and stages of work.
- Project information must be public and available on the official website of the standard.
- In case no AFOLU category credits are found and after demonstrating the non-existence of credits available for offsetting. NON-AFOLU credits may be used, such as:
    - Carbon capture utilization and storage
    - Carbon dioxide removal technologies
    - Early retirement of coal-fired power plants
    - Grid energy storage optimization
    - Hydrogen and e-fuels
    - Enhanced weathering
    - Cement industry decarbonization