



## Independent Professionals Limited Security Report

To Interconexión Eléctrica S.A. E.S.P.

Limited assurance report regarding the sustainability parameters and contents included in the conclusion of this report presented in the Integrated Management Report 2024 of **Interconexión Eléctrica S.A. E.S.P.** (hereinafter “the Report”) for the year ended December 31, 2024. The Report summarizes the actions taken by **Interconexión Eléctrica S.A. E.S.P.** in sustainability matters to inform its stakeholders about its management.

### Conclusion

We have performed limited assurance work on whether the sustainability contents included in the Integrated Management Report for the year ended December 31, 2024 of **Interconexión Eléctrica S.A. E.S.P.**, a Colombian company engaged in electric power transmission, road concession and information technology and telecommunications management, have been prepared in accordance with the Global Reporting Initiative (GRI) standards, international standards designed to inform the general public about the economic, environmental and social impacts related to companies.

The contents covered by the limited security work are:

Standard	Contents	Valor asegurado
GRI 302	302-1 Energy consumption within the organization	Quantitative and qualitative information refer to pages 14 and 25 of the Integrated Report. <u>Note:</u> KPMG's audit included a review of figures from REP, ISA PERÚ, CTM, CTEEP, ISA BOLIVIA, INTERCHILE, TRANSLCA, and RUTA COSTERA.
GRI 303	303-5 Water consumption	Quantitative and qualitative information refer to pages 15 and 25 of the Integrated Report. <u>Note:</u> KPMG's audit included a review of figures from REP, ISA PERÚ, CTM, CTEEP, ISA BOLIVIA, INTERCHILE, TRANSLCA, and RUTA COSTERA.
GRI 306	306-3 Waste generated 306-5 Waste directed to disposal	Quantitative and qualitative information refer to pages 18 and 25 of the Integrated Report. <u>Note:</u> KPMG's audit included a review of figures from REP, ISA PERÚ, CTM, CTEEP, ISA BOLIVIA, INTERCHILE, TRANSLCA, and RUTA COSTERA.
Indicador Propio	Reused wastes	Quantitative and qualitative information refer to page 25 of the Integrated Report. <u>Note:</u> KPMG's audit included a review of figures from REP, ISA PERÚ, CTM, CTEEP, ISA BOLIVIA, INTERCHILE, TRANSLCA, and RUTA COSTERA.

Based on the procedures performed and the evidence obtained, no matter has come to our knowledge that would lead us to consider that the information on the sustainability contents related above and included in the Report of **Interconexión Eléctrica S.A. E.S.P.** as of December 31, 2024 are not prepared, in all material aspects, in accordance with the Global Reporting Initiative (GRI) standards and the company's own indicator, as detailed in the requirements of GRI Standard 1, which includes the reliability of the data, the adequacy of the information presented and the absence of significant deviations and omissions.



## **Basis for conclusion**

We perform our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Modified), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under these standards are described in more detail in the "Our Responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including the International Independence Standards) issued by the Internal Ethics Standards Board for Accountants (IESBA).

Our firm applies the International Standard on Quality Management (ISQM) 1, Quality Management for Firms Performing Audits or Reviews of Financial Statements, or Other Assurance or Related Assurance Work, issued by the IAASB. This standard requires the firm to design, implement and operate a quality management system, which includes policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and adequate to provide a basis for our conclusion.

## **Purpose and Restrictions on Use of Our Report**

In accordance with the terms of our work, this assurance report has been prepared for **Interconexión Eléctrica S.A. E.S.P.**, with the purpose of assisting **Interconexión Eléctrica S.A. E.S.P.** in determining whether the parameters subject to limited assurance are adequately prepared and presented.

This report should not be considered appropriate to be used or relied upon by any third party seeking to acquire rights against KPMG other than **Interconexión Eléctrica S.A. E.S.P.** for any purpose or in any other context. Any third party other than **Interconexión Eléctrica S.A. E.S.P.** that obtains access to our report or a copy of it and determines to rely on it, or any part of it, does so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility to third parties other than **Interconexión Eléctrica S.A. E.S.P.**, for our work, for this limited assurance report, or for the conclusions we have reached.

Our report is provided to **Interconexión Eléctrica S.A. E.S.P.** on the basis that it should not be copied, referred to or disclosed, in whole (except for **Interconexión Eléctrica S.A. E.S.P.**'s own internal purposes) or in part, without our prior written consent.

Our conclusion on this matter is not altered.

## **Responsibilities for the information on the subject to be assessed**

The management of **Interconexión Eléctrica S.A. E.S.P.** is responsible for the Declaration of the contents indicated in the conclusion section of this report, as well as for:

- Design, implement and maintain internal control relevant to the preparation of insured contents so that they are free from material misstatements, whether due to fraud or error;
- Select or develop appropriate criteria as a basis for the Declaration of Assured Contents and refer to or adequately describe the criteria used; and
- Reasonably state the contents insured in accordance with the standards included in the conclusion of this report;
- Make judgements and estimates that are reasonable in the circumstances;
- Prevent and detect fraud;
- Select the content of the subject matter information to be evaluated, including identifying the intended users and engaging with them to understand their information needs;
- Establish objectives, targets and other performance measures, and implement measures to achieve those objectives, targets and performance measures;
- Ensure that the people involved in the preparation and presentation of the report are appropriately trained and their information systems are adequately updated;



- Ensure the accuracy of the information made available to us and related to the parameters included in the conclusion of this report;
- Develop appropriate criteria to prepare the sustainability contents included in the Report, so that they comply with the principles for the preparation of reports according to the GRI 1 standard: Fundamentals (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability).

### **Inherent limitations**

Given the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the report may occur and not be detected. Our engagement is not designed to detect all internal control weaknesses in the preparation and presentation of the report, since the engagement has not been performed continuously throughout the period and the procedures were performed on a selective testing basis.

### **Our responsibilities**

We are responsible for:

- Plan and perform the work to obtain limited assurance as to whether the contents insured in this report are free from material misrepresentations, whether due to fraud or error;
- Form an independent conclusion based on the procedures we have performed and the evidence we have obtained; and
- Inform of our conclusion to **Interconexión Eléctrica S.A. E.S.P.**

### **Summary of the work we have done as a basis for our conclusion**

We exercised our professional judgment and maintained professional skepticism throughout the work. We designed and performed our procedures to obtain evidence about the assured contents included in the conclusion section of this report and that these are sufficient and appropriate to provide a basis for our conclusion. Our selected procedures depended on our understanding of the content assessed and other circumstances of the work, and our consideration of areas where material misrepresentations are likely to arise. In carrying out our work, the procedures we performed consisted mainly of:

- Inquiries to **Interconexión Eléctrica S.A. E.S.P.** to obtain an understanding of the process carried out to determine the objectives, scope and data presented in the contents assured in this report developed by **Interconexión Eléctrica S.A. E.S.P.** and included in the Report for the year ended December 31, 2024.
- Review of sustainability content reported under the GRI standards to ensure that it discloses all the information required by the standard.
- Validation of the integrity of the data presented under the sustainability contents included in the Report for the year ended December 31, 2024, through the development of random sampling of the information presented for each indicator.
- Application of analytical and substantive procedures in areas where material errors may arise.

The procedures applied for limited assurance work differ in nature and timing, and their scope is smaller than for reasonable assurance work. Consequently, the degree of safety obtained in limited safety work is substantially lower than the degree of safety which would have been obtained had we carried out reasonable safety work.

Fabián Echeverría Junco  
Registration No. 62943 – T  
Partner  
KPMG Advisory, Tax & Legal S.A.S.  
July 15<sup>th</sup>, 2025