



AS-2267-22  
March 24, 2022

## Independent accountant's assurance Report

To the Management of Transportadora de Gas Internacional S. A. ESP

### 1. Scope

We have been engaged by **Transportadora de Gas Internacional S. A. ESP** (here after referred to as "TGI" or "the Company") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements (here after referred to as "the Engagement"), to report on the identified sustainability information (the "Subject Matter") that is detailed in **Appendix 1** and contained in the Sustainability Report of Transportadora de Gas Internacional S. A. ESP (the "2021SR") for the period between January 1 to December 31, 2021.

### 2. Criteria applied by TGI

In preparing the identified sustainability information, detailed in **Appendix 1**, TGI applied the Global Reporting Initiative (GRI) standards in accordance with the self-declared option as detailed in the disclosure GRI 102-54 and its own criteria (the "Criteria") included in **Appendix 2** of this Report.

### 3. TGI's responsibilities

**TGI's** management is responsible for selecting the **Criteria**, and for presenting the identified sustainability information in accordance with that **Criteria**, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the **Subject Matter**, such that it is free from material misstatement, whether due to fraud or error.

### 4. EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the **Subject Matter** based on the evidence we have obtained.

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We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with TGI on January 26, 2021. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the **Criteria**, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

## 5. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## 6. Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the identified sustainability information detailed in **Appendix 1** and applying analytical and other appropriate procedures.

Our limited assurance procedures included, but were not limited to:

- a. Conducted interviews with **TGI's** personnel to understand the business and reporting process
- b. Conducted interviews with key personnel to understand the process for collecting, collating, and reporting the **Subject Matter**.
- c. Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the **Criteria**
- d. Undertook analytical review procedures to support the reasonableness of the data
- e. Identified and testing assumptions supporting calculations
- f. Tested, on a sample basis, underlying source information to check the accuracy of the data
- g. Read the management approaches (GRI 103-1, GRI 103-2 and GRI 103-3) of the material topics associated with the **Subject Matter** to verify that they have been applied in accordance with the **Criteria**.
- h. Compare the disclosures presented in the **2021SR** with what is established according with the self-declared option as detailed in the disclosure GRI 102-54 of the GRI standards.

We also performed such other procedures as we considered necessary in the circumstances.

## 7. Inherent Limitations of our assurance engagement

Our assurance engagement was limited to the **Subject Matter** contained in the **2021SR** for the period between January 1 and December 31, 2021, and consequently it does not cover information from prior years included in the **2021SR** or related to forecasts or future targets.

Nor was it intended to determine whether the technological tools used to prepare the **2021SR** are the most appropriate and/or efficient.

## 8. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the identified sustainability information (the "Subject Matter") that is detailed in **Appendix 1** and contained in the **2021SR** for the period between January 1 to December 31, 2021, for it to be in accordance with the **Criteria**.



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Messrs. Transportadora de Gas Internacional S. A. ESP

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## 9. Restricted use

This Report is intended solely for the information and use of **Transportadora de Gas Internacional S. A. ESP** and is not intended to be and should not be used by anyone other than those specified parties.

Our responsibility with this assurance engagement, is solely with the **Company'** Management, therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

Cordially,

A handwritten signature in black ink, appearing to read 'Patricia Mendoza', is written over a printed name.

Patricia Mendoza  
Executive Director  
Ernst & Young Audit S.A.S.

## APPENDIX 1

### Subject Matter

The identified sustainability information (the "Subject Matter") in the scope of this Statement and included in the 2021SR issued by TGI on its website<sup>1</sup> is presented in the following table<sup>2</sup>:

Material Topic	Indicator / Disclosure	Criteria	Description
Relationship with communities	Company's own indicator	Company's own criteria	Social Investment
Human capital management	405-2	GRI	Ratio of basic salary and remuneration of women to men
Climate strategy	305-1	GRI	Direct (Scope 1) GHG emissions
	305-2	GRI	Energy indirect (Scope 2) GHG emissions
	302-1	GRI	Energy consumption within the organization
Innovation	Company's own indicator	Company's own criteria	Percentage of income allocated to R&D
Quality services/customer management	Company's own indicator	Company's own criteria	R&D strategic alliances
Operational efficiency	Company's own indicator	Company's own criteria	Quality of service
Strategic partnership and regulatory management	Company's own indicator	Company's own criteria	Continuity of the transport system (%)
Corporate governance	415-1	GRI	Political contributions
Strategy- Midstream	Company's own indicator	Company's own criteria	Diversity of governing bodies
	Company's own indicator	Company's own criteria	MPCD incremental on demand

Other topics IS21	Indicator / disclosure	Criteria	Description
No material topic: Financial Excellence	201-1	GRI	Direct economic value generated and distributed
	Company's own indicator	Company's own criteria	Human rights due diligence
Other externally verified indicators	303-3	GRI	Water withdrawal
	306-4	GRI	Waste diverted from disposal
	306-5	GRI	Waste directed to disposal
	403-9	GRI	Work-related injuries
	403-10	GRI	Work-related ill health

<sup>1</sup> The maintenance and integrity of the Company's website (<https://www.tgi.com.co/>), repository of the 2021SR, is the responsibility of TGI's Management. The work carried out by EY does not include these activities and, therefore, EY does not accept any responsibility for any difference between the information presented on said website and the Subject Matter contained in the Report on which the Engagement was carried out and the conclusion was issued.

<sup>2</sup> Besides from what is described in the table, which establishes the scope of our work, we do not apply assurance procedures on the other information included in the Report and, accordingly, we do not express a conclusion on said information.

## APPENDIX 2

### 1. GRI Disclosures Criteria

The assurance criteria that are applicable to the Subject Matter and to the presentation in accordance with self-declared conformity option, are defined based on what is established in the GRI 101 standard: Fundamentals (2016) and its thematic disclosures available on the page <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

### 2. Own Indicator Criteria

Below are the assurance criteria that are applicable to the Company own indicators, which are subject to limited assurance and are listed in the GRI content index of 2021SR and this Report to make them available to stakeholders.

These assurance criteria are an integral part of our limited and independent accountant's assurance report.

Material topic	Description	Criteria
Relationship with communities	Social Investment	<p>This indicator includes three (3) categories: (i) charitable donations, (ii) community investments, and (iii) commercial initiatives. These categories are described as follows.</p> <ul style="list-style-type: none"> <li>- Charitable donations: Refers to one-off or occasional support for good causes in response to the needs and requests of charitable and community organizations, employee requests, or in reaction to external events, such as emergency relief situations. It is often considered traditional philanthropy or grantmaking.</li> <li>- Community Investments: refers to long-term strategic participation in, and in association with, community organizations to address specific social issues chosen by the group to protect its long-term corporate interests and enhance its reputation.</li> <li>- Commercial initiatives: are those activities related to the Group in the community, generally performed by the commercial departments to directly support the success of the organization, promoting its corporate and brand identity and other policies, in association with charitable and community organizations. The contribution to charitable or community organizations is the only aspect that should be considered. The total costs of the marketing campaign or similar activities are not included.</li> </ul>

Material topic	Description	Criteria
Innovation	Percentage of revenues allocated to R&D	<p><b>Charitable Donations + Community Investment + Commercial Initiatives = Social Investments</b></p> <p>The indicator corresponds to the total value of R&amp;D expenses and the percentage of total expenses compared to total sales per year.</p> <p>Investment in R&amp;D promotes innovation, research, and development of the transformation pillar through initiatives in digitization, data analytics, and innovation aiming at increases in operational and process efficiency, reduction of greenhouse gas emissions, eco-efficiency, and disruptive innovation related to the development of new energy sources and long-term business. The indicator is estimated using the formula as follows:</p> <p><b>% R&amp;D Investment = (Sum of investment values in R+D+i of the initiatives developed or approved in the transformation pillar or in other instances of the company with approved and committed resources) / (Budgeted income of the company for 2021) R&amp;D includes all the initiatives conceived for innovation, research, digitization, and the company's developments.</b></p>
Innovation	R&D strategic alliances	<p>The indicator represents the total monetary resources invested in R&amp;D through alliances with different organizations, such as ministries and universities, formalized in the reporting year.</p> <p>Strategic alliances in R&amp;D are those alliances that promote innovation and the advancement of the transformation pillar through collaboration with specialized entities and organizations with experience in aspects determined and identified by the company.</p> <p>These alliances are managed through framework agreements that include specific contracts to be structured for planned activities.</p> <p>These alliances aim to develop projects and initiatives leading to results that can solve problems or take advantage of opportunities by creating new business units or structuring new businesses and improving efficiency, results, and the performance of the organization's operations and businesses opportunities.</p>
Quality services/customer management	Quality of service	<p>The lines of action and topics include initiatives in digitalization, data analytics, and innovation related to processes and operational efficiency gains, reduction of greenhouse gas emissions, eco-efficiency, and disruptive innovation for the development of new energy sources.</p> <p>The indicator represents customer satisfaction with the quality of the service provided by TGI.</p> <p>TGI hires a third party, in this case, the National Consulting Center, to evaluate TGI's relationship with customers.</p> <p>The National Consulting Center issues a report with qualitative information and an average rating of the general quality of the service.</p>
Operational efficiency	Continuity of the transport system (%)	<p>The purpose is to measure the continuity in the provision of the natural gas transportation service for reasons related to internal management.</p> <p>Variables:</p>



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		<p>HDi = Hours of service available per node (24 hours)          HSi = Hours of service suspended per node due to internal management (force majeure, project work, city gate closures due to the sender will not be considered).</p> <p>Formula:</p> $CONT(\%) = \frac{\sum HDi - \sum HSi}{\sum HDi} \times 100$
Corporate governance	Diversity of governing bodies	<p>The indicator includes the following information:          # of women on the Board of Directors (Employee representatives are not included in the total number of women on the Board of Directors)</p>
Strategy-Midstream	MPCD incremental on demand	<p>The indicator represents the sum of the total volume of incremental demand assigned to the business units.</p> <p>The following mobility units and industries are considered.</p>
Other externally verified indicators	Human rights due diligence.	<p>This indicator aims to assess whether due diligence is in place as a process to identify potential human rights impacts proactively and systematically and where they might occur. This indicator is based on:</p> <ul style="list-style-type: none"> <li>• Identification of risks in operations</li> <li>• Identification of current or potential impact groups covered by Due Diligence</li> </ul>