

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
About our report			
102-12	Elaborate a list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it has adopted.	About our report	
102-32	Indicate the highest committee or position that reviews and approves the organization's Sustainability Report and ensures that all material aspects are covered	About our report	
102-45	Entities included in the organization's Consolidated Financial Statements or equivalent documents, and which are not included in the scope of the current Report	About our report	
102-48	Describe the consequences of the restatements of information given in previous reports, and their causes	About our report (the 2020 Report does not present restatements of the information)	
102-49	Indicate all significant changes in the scope and coverage of each aspect regarding previous reports	About our report	
102-50	Reporting period	About our report	
102-51	Date of the most recent report (if applicable)	About our report	
102-52	Reporting cycle (annual, biennial, etc.)	About our report	
102-53	Provide a contact point for questions regarding the report	About our report	
102-54	Indicate which option "in accordance" with the guide the organization has chosen	About our report	
102-55	Content Index	Main Menu	
102-56	Assurance of the Report	About our report	
Organizational Profile			
102-1	Name of the organization	Celsia S. A. E. S. P.	
102-3	Location of the headquarters	The Organization's headquarters are located in Medellín, Antioquia, Colombia, at Carrera 43A Number 1A Sur - 143, 5th Floor	
102-5	Describe the nature of the ownership and its legal form	Public Limited Company; Public-Utilities Company	
102-10	Report any significant changes that have occurred during the period under review in the organization's size, structure, ownership, or supply chain	In 2020, there were no significant changes that occurred during the period under analysis	
102-11	Indicate how the organization addresses, if applicable, the principle of precaution	We take care of the planet > Environmental management > Management focus	
102-14	Statement from the senior decision maker of the organization regarding the important of sustainability for the organization and its strategy to address it	Home > Management report 2020 > Letter from the Chairman of the Board of Directors	
Strategic framework			
Strategy			
102-4	Indicate the number of countries where the organization operates and name those countries where the organization carries out significant operations	Strategic framework > Strategy > Who we are	
102-2	Activities (describe the activities of the organization) brands, products and services	Strategic framework > Strategy > Who we are	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
102-7	Indicate the size of the organization (employees, operations, sales, capitalization, products and services offered)	Strategic framework > Strategy > Who we are	
102-2	Activities (describe the activities of the organization) brands, products and services	Strategic framework > Strategy > This is how we create value	
102-40	Provide a list of the stakeholders engaged by the organization	Strategic framework > Strategy > Our stakeholders	
102-42	Indicate the basis for selecting stakeholders with whom it works	Strategic framework > Strategy > Our stakeholders	
102-43	Describe the organization's approach regarding stakeholder engagement	Strategic framework > Strategy > Our stakeholders	
102-44	Indicate what key questions and problems have arisen through stakeholder engagement and describe the evaluation made by the organization, among other aspects, in its report	Strategic framework > Strategy > Our stakeholders	
102-46	Describe the process that has been followed to determine the content of the report and the coverage of each aspect	Strategic framework > Strategy > Material topics	
102-47	Provide a list of material aspects that were identified during the process of defining the content of the report	Strategic framework > Strategy > Material topics	
Risk management			
103-1	Explanation of the material topic and its limits	Strategic framework > Risk management > Management approach	
103-2	The management approach and its components	Strategic framework > Risk management > Management approach	
103-3	Evaluation of the management approach	Strategic framework > Risk management > Management approach	
102-15	Describe the main effects, risks and opportunities	Strategic framework > Risk management > Strategic and emerging risks	
Cybersecurity			
103-1	Explanation of the material topic and its limits	Strategic framework > Cybersecurity > Management approach	
103-2	The management approach and its components	Strategic framework > Cybersecurity > Management approach	
103-3	Evaluation of the management approach	Strategic framework > Cybersecurity > Management approach	
102-20	Indicate if there exists in the organization executive positions or positions with responsibility in economic, environmental and social topics	Strategic framework > Cybersecurity > Management approach	
Information privacy			
103-1	Explanation of the material topic and its limits	Strategic framework > Information privacy > Management approach	
103-2	The management approach and its components	Strategic framework > Information privacy > Management approach	
103-3	Evaluation of the management approach	Strategic framework > Information privacy > Management approach	
418-1	Number of substantial complaints regarding breaches of client privacy and losses of client data	Strategic framework > Information privacy > Management approach	
Businesses that challenge us			
Generation			
103-1	Explanation of the material topic and its limits	Businesses that challenge us > Generation > Management approach	
103-2	The management approach and its components	Businesses that challenge us > Generation > Management approach	
103-3	Evaluation of the management approach	Businesses that challenge us > Generation > Management approach	
EU1	Installed capacity	Businesses that challenge us > Generation > Installed capacity	
EU2	Total energy generated	Businesses that challenge us > Generation > Installed capacity	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
EU11	Average efficiency	Businesses that challenge us > Generation > Installed capacity	
EU30	Average availability of the plants	Businesses that challenge us > Generation > Availability	
Transmission and distribution			
103-1	Explanation of the material topic and its limits	Businesses that challenge us > Transmission and distribution > Management approach	
103-2	The management approach and its components	Businesses that challenge us > Transmission and distribution > Management approach	
103-3	Evaluation of the management approach	Businesses that challenge us > Transmission and distribution > Management approach	
EU4	Transmission and distribution infrastructure	Businesses that challenge us > Transmission and distribution > T&D infrastructure	
EU12	Losses in the transmission and distribution systems	Businesses that challenge us > Transmission and distribution > Technical losses	
EU28	Service quality indicators	Businesses that challenge us > Transmission and distribution > Reliability and quality	
EU29	Service quality indicators	Businesses that challenge us > Transmission and distribution > Reliability and quality	
Commercialization			
103-1	Explanation of the material topic and its limits	Businesses that challenge us > Commercialization > Management approach	
102-6	Indicate which markets are served (with a geographic breakdown, by sectors and types of clients and recipients)	Businesses that challenge us > Commercialization > Management approach	
103-1	Explanation of the material topic and its limits	Businesses that challenge us > Commercialization > Wholesale commercialization	
103-2	The management approach and its components	Businesses that challenge us > Commercialization > Wholesale commercialization	
103-3	Evaluation of the management approach	Businesses that challenge us > Commercialization > Wholesale commercialization	
102-6	Indicate which markets are served (with a geographic breakdown, by sectors and types of clients and recipients)	Businesses that challenge us > Commercialization > Wholesale commercialization	
C-C01	Electricity sales to retail clients	Businesses that challenge us > Commercialization > Wholesale commercialization	
103-1	Explanation of the material topic and its limits	Businesses that challenge us > Commercialization > Retail commercialization	
103-2	The management approach and its components	Businesses that challenge us > Commercialization > Retail commercialization	
103-3	Evaluation of the management approach	Businesses that challenge us > Commercialization > Retail commercialization	
102-6	Indicate which markets are served (with a geographic breakdown, by sectors and types of clients and recipients)	Businesses that challenge us > Commercialization > Retail commercialization	
C-C01	Electricity sales to retail clients	Businesses that challenge us > Commercialization > Retail commercialization	
C-C02	Collection rate for retail clients	Businesses that challenge us > Commercialization > Retail commercialization	
Celsia Culture			
Labor Practices			
103-1	Explanation of the material topic and its limits	Celsia Culture > Labor practices > Management approach	
103-2	The management approach and its components	Celsia Culture > Labor practices > Management approach	
103-3	Evaluation of the management approach	Celsia Culture > Labor practices > Management approach	
102-8	Labor indicators	Celsia Culture > Labor practices > Description of the payroll	
405-1	Diversity in employees	Celsia Culture > Labor practices > Description of the payroll	
405-2	Ratio of base salary of men to that of women, broken down by significant locations of activity	Celsia Culture > Labor practices > Equity in remuneration	
102-41	Collective bargaining agreements	Celsia Culture > Labor practices > Freedom of association	
202-1	Relationship between the starting salary broken down by sex and the local minimum salary in places where significant operations are carried out	Seeking that our employees have a better quality of life, the minimum internal salary exceeds the value established by the legislation of each country where we operate	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
Talent development			
103-1	Explanation of the material topic and its limits	Celsia Culture > Talent development > Management approach	
103-2	The management approach and its components	Celsia Culture > Talent development > Management approach	
103-3	Evaluation of the management approach	Celsia Culture > Talent development > Management approach	
404-1	Average of annual training hours per employee, broken down by sex and by labor category	Celsia Culture > Talent development > Supplies and programs	✓
404-2	Skills management and continuous training programs that promote the employability of workers and help them manage the end of their professional careers	Celsia Culture > Talent development > Supplies and programs	
Talent attraction and retention			
103-1	Explanation of the material topic and its limits	Celsia Culture > Talent attraction and retention > Management approach	
103-2	The management approach and its components	Celsia Culture > Talent attraction and retention > Management approach	
103-3	Evaluation of the management approach	Celsia Culture > Talent attraction and retention > Management approach	
401-2	Social benefits for full-time employees, which are not offered to temporary employees	Celsia Culture > Talent attraction and retention > Benefits, commitments and evaluation	
404-3	Percentage of employees receiving regular performance and career development reviews, broken down by gender and professional category	Celsia Culture > Talent attraction and retention > Benefits, commitments and evaluation	
401-1	Total number and rate of hiring and average employee turnover, broken down by age group, sex and region	Celsia Culture > Talent attraction and retention > Personnel hiring and turnover	
Occupational health and safety			
103-1	Explanation of the material topic and its limits	Celsia Culture > Occupational health and safety > Management approach	
103-2	The management approach and its components	Celsia Culture > Occupational health and safety > Management approach	
103-3	Evaluation of the management approach	Celsia Culture > Occupational health and safety > Management approach	
403-1	Percentage of workers represented in formal joint health and safety committees for management and employees, established to help control and advice on occupational health and safety programs	Celsia Culture > Occupational health and safety > Management approach	
403-5	Training of workers on occupational health and safety	Celsia Culture > Occupational health and safety > Results	
403-9	Work accident injuries	Celsia Culture > Occupational health and safety > Results	
403-10	Occupational diseases and illnesses	Celsia Culture > Occupational health and safety > Results	
EU-18	Employees and contractors who have done relevant training in occupational health and safety	Celsia Culture > Occupational health and safety > Results	
403-2	Type and rate of injuries, occupational diseases, days lost, absenteeism and number of work-related fatalities by region and by sex	Celsia Culture > Occupational health and safety > Results	
C-CT1	Frequency and severity index	Celsia Culture > Occupational health and safety > Results	✓
Client			
Client management			
103-1	Explanation of the material topic and its limits	Client experience > Client management > Management approach	
103-2	The management approach and its components	Client experience > Client management > Management approach	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
103-3	Evaluation of the management approach	Client experience > Client management > Management approach	
103-3	Evaluation of the management approach	Client experience > Client management > Results	
102-43	Describe the organization's approach to stakeholder engagement	Client experience > Client management > Results	
102-44	Indicate what key questions and problems have arisen through stakeholder engagement and describe the evaluation made by the organization, among other aspects, in its report	Client experience > Client management > Results	
C-CG1	Satisfaction survey results	Client experience > Client management > Results	✓
C-CG2	Attention indicators	Client experience > Client management > Results	
C-GC3	NPS indicator	Client experience > Client management > Results	
Innovation			
103-1	Explanation of the material topic and its limits	Client experience > Innovation > Management approach	
103-2	The management approach and its components	Client experience > Innovation > Management approach	
103-3	Evaluation of the management approach	Client experience > Innovation > Management approach	
C-IN1	Investment in innovation	Client experience > Innovation > Results	✓
THIS IS HOW WE LEAD			
Corporate Governance			
103-1	Explanation of the material topic and its limits	This is how we lead > Corporate Governance > Management approach	
103-2	The management approach and its components	This is how we lead > Corporate Governance > Management approach	
103-3	Evaluation of the management approach	This is how we lead > Corporate Governance > Management approach	
102-18	Describe the governance structure of the organization, not forgetting the committees of the highest governance body	This is how we lead > Corporate Governance > Governance structure	
102-19	Describe the process through which the highest governance body delegates its authority to Senior Management and certain employees for economic, environmental and social issues	This is how we lead > Corporate Governance > Governance structure	
102-20	Indicate whether there are executive positions in the organization or positions with responsibility for economic, environmental and social issues	This is how we lead > Corporate Governance > Governance structure	
102-21	Describe the consultation processes between stakeholders and the highest governance body regarding economic, environmental and social issues	The mechanisms to interact with stakeholders and identify situations of exposure to risks or needs derived from the development of the activities of the business include social work activities, permanent attention to investors, the Transparency Line, dissemination of information through the Website and corporate media, among others. The Steering Committee provides feedback to the Board of Directors on matters reported through the mechanisms described and the way in which they have been managed	
102-22	Describe the composition of the highest governance body and its committees	This is how we lead > Corporate Governance > Governance structure	
102-23	Indicate whether the person who chairs the highest governance body also holds an executive position	Jorge Mario Velasquez, Chairman of the Board of Directors, is not an employee of the organization	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
102-24	Describe the appointment and selection processes of the highest governance body and its committees	This is how we lead > Corporate Governance > Governance structure	
102-25	Describe the processes through which the highest governance body prevents and manages potential conflicts of interest	The Board of Directors has the task of identifying, directing and analyzing the resolution of conflicts of interest that involve the company's administrators, as long as these functions are not attributed to the Shareholders' Assembly, as indicated in the Company Bylaws and in the law.	
102-26	Describe the functions of the highest governance body and Senior Management in developing, approving and updating the purpose, values or mission statements, strategies, policies and objectives related to economic, environmental and social impacts of the organization	This is how we lead > Corporate Governance > Governance structure	
102-27	Indicate what measures have been taken to develop and improve the collective knowledge of the highest governance body in relation to economic, environmental and social issues	This is how we lead > Corporate Governance > Governance structure	
102-28	Describe the processes for evaluating the performance of the highest governance body in relation to the governance of the economic, environmental and social issues. Please indicate whether the evaluation is independent and how often it is carried out	This is how we lead > Corporate Governance > Governance structure	
102-29	Describe the role of the highest governance body in identifying and managing impacts, risks and opportunities of an economic, environmental and social nature	This is how we lead > Corporate Governance > Governance structure	
102-30	Describe the role of the highest governance body in analyzing the effectiveness of the organization's risk-management processes in relation to economic, environmental and social matters	This is how we lead > Corporate Governance > Governance structure	
102-31	Indicate how often the highest governance body reviews economic, environmental and social impacts, risks and opportunities	This is how we lead > Corporate Governance > Governance structure	
102-33	Describe the process for conveying important concerns to the highest governance body	This is how we lead > Corporate Governance > Governance structure	
102-34	Indicate the nature and number of important concerns that were conveyed to the highest governing body; also, describe the mechanisms that were used to address and evaluate them	This is how we lead > Corporate Governance > Governance structure	
102-35	Describe the remuneration policies for the highest governance body and Senior Management	This is how we lead > Corporate Governance > Governance structure	
102-36	Describe the processes for determining remuneration	This is how we lead > Corporate Governance > Governance structure	
102-37	Explain how the opinion of stakeholders is requested and taken into account with regard to remuneration, including - if applicable - the results of votes on policies and proposals related to this matter	The General Assembly of Shareholders is in charge of setting the remuneration of this governing body, for which it takes into account its structure, obligations and responsibilities, as well as the personal and professional qualities of its members, their experience and the time they must dedicate to this activity	
Ethics and transparency			
103-1	Explanation of the material topic and its limits	This is how we lead > Ethics and transparency > Management approach	
103-2	The management approach and its components	This is how we lead > Ethics and transparency > Management approach	
103-3	Evaluation of the management approach	This is how we lead > Ethics and transparency > Management approach	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
102-16	Describe the values, principles, standards and norms of the organization, such as codes of conduct or codes of ethics	This is how we lead > Ethics and transparency > Management approach	
102-17	Describe the internal and external reporting and advice mechanisms for ethical and lawful conduct, and for matters related to the organization's integrity	This is how we lead > Ethics and transparency > Management approach	
205-1	Number and percentage of centers in which the risks related to corruption and significant risks detected have been evaluated	This is how we lead > Ethics and transparency > Codes of conduct	
205-2	Communication and training policies and procedures on the fight against corruption	This is how we lead > Ethics and transparency > Codes of conduct	
205-3	Confirmed cases of corruption and actions taken	This is how we lead > Ethics and transparency > Codes of conduct	
206-1	Legal actions related to unfair competition and monopolistic practices and against free competition	This is how we lead > Ethics and transparency > Codes of conduct	
Regulation			
103-1	Explanation of the material topic and its limits	This is how we lead > Regulation > Management approach	
103-2	The management approach and its components	This is how we lead > Regulation > Management approach	
103-3	Evaluation of the management approach	This is how we lead > Regulation > Management approach	
415-1	Value of political contributions, by country and recipient	This is how we lead > Regulation > Political advocacy	
Economic growth			
103-1	Explanation of the material topic and its limits	This is how we lead > Economic growth > Management approach	
103-2	The management approach and its components	This is how we lead > Economic growth > Management approach	
103-3	Evaluation of the management approach	This is how we lead > Economic growth > Management approach	
201-1	Direct economic value generated and distributed, including income, operating costs, employee remuneration, donations and other investments in the community, undistributed profits and payments to suppliers of capital and governments	This is how we lead > Economic growth > Value generated and distributed	
Sustainable sourcing			
103-1	Explanation of the material topic and its limits	This is how we lead > Sustainable sourcing > Management approach	
103-2	The management approach and its components	This is how we lead > Sustainable sourcing > Management approach	
103-3	Evaluation of the management approach	This is how we lead > Sustainable sourcing > Management approach	
102-9	Describe the organization's supply chain	This is how we lead > Sustainable sourcing > Management approach	
C-AS1	Percentage of purchases from local suppliers	This is how we lead > Sustainable sourcing > Purchases from suppliers	✓
C-AS2	Percentage of suppliers that have passed selection filters in accordance with ESG criteria and were evaluated at high risk in sustainability (Social, environmental and economic criteria and impacts)	This is how we lead > Sustainable sourcing > Risk management	✓

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
Gestión environmental			
103-1	Explanation of the material topic and its limits	We take care of the planet > Environmental management > Management approach	
103-2	The management approach and its components	We take care of the planet > Environmental management > Management approach	
103-3	Evaluation of the management approach	We take care of the planet > Environmental management > Management approach	
307-1	Non-compliance with environmental legislation and regulations	We take care of the planet > Environmental management > Management approach > Main results	✓
Energy Resource Management			
103-1	Explanation of the material topic and its limits	We take care of the planet > Energy Resource Management > Management approach	
103-2	The management approach and its components	We take care of the planet > Energy Resource Management > Management approach	
103-3	Evaluation of the management approach	We take care of the planet > Energy Resource Management > Management approach	
103-1	Explanation of the material topic and its limits	We take care of the planet > Energy Resource Management > Water	
103-2	The management approach and its components	We take care of the planet > Energy Resource Management > Water	
103-3	Evaluation of the management approach	We take care of the planet > Energy Resource Management > Water	
303-1	Total water catchment, according to the source	We take care of the planet > Energy Resource Management > Water	
303-3	Water extraction	We take care of the planet > Energy Resource Management > Water	✓
303-5	Water consumption	We take care of the planet > Energy Resource Management > Water	
103-2	The management approach and its components	We take care of the planet > Energy Resource Management > Energy	
103-3	Evaluation of the management approach	We take care of the planet > Energy Resource Management > Energy	
302-1	Internal energy consumption	We take care of the planet > Energy Resource Management > Energy	✓
302-3	Energy intensity	We take care of the planet > Energy Resource Management > Energy	
302-4	Reduction of energy consumption	We take care of the planet > Energy Resource Management > Energy	
Climate change			
103-1	Explanation of the material topic and its limits	We take care of the plant > Climate change > Management approach	
103-2	The management approach and its components	We take care of the plant > Climate change > Management approach	
103-3	Evaluation of the management approach	We take care of the plant > Climate change > Management approach	
305-1	Direct GHG emissions (Scope 1)	We take care of the plant > Climate change > Emissions	✓
305-2	Indirect GHG Emissions by generating energy (Scope 2)	We take care of the plant > Climate change > Emissions	✓
305-4	Intensity of GHG emissions	We take care of the plant > Climate change > Emissions	
305-5	Reduction of GHG emissions	We take care of the plant > Climate change > Emissions	
Ecoefficiency			
103-1	Explanation of the material topic and its limits	We take care of the planet > Ecoefficiency > Management approach	
103-2	The management approach and its components	We take care of the planet > Ecoefficiency > Management approach	
103-3	Evaluation of the management approach	We take care of the planet > Ecoefficiency > Management approach	
306-2	Waste by type and method of disposal	We take care of the planet > Ecoefficiency > Waste	✓
306-3	Significant spills	We take care of the planet > Ecoefficiency > Waste	

GRI 2020IR Content Index

GRI Standard	Indicator	Location	External Verification (✓)
306-4	Transportation of hazardous waste	We take care of the planet > Ecoefficiency > Waste	
306-5	Bodies of water affected by water spills and/or runoffs	We take care of the planet > Ecoefficiency > Waste	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant emissions into the air	We take care of the planet > Ecoefficiency > Other emissions	✓
Biodiversity			
103-1	Explanation of the material topic and its limits	We take care of the planet > Biodiversity > Management approach	
103-2	The management approach and its components	We take care of the planet > Biodiversity > Management approach	
103-3	Evaluation of the management approach	We take care of the planet > Biodiversity > Management approach	
C-RE3	Number of trees planted (<i>ReverdeC</i>)	We take care of the planet > Biodiversity > <i>ReverdeC</i>	
304-3	Habitats protected or restored	We take care of the planet > Biodiversity > Protection	
We are			
Contribution to society			
103-1	Explanation of the material topic and its limits	We are partners of development > Contribution to society > Management approach	
103-2	The management approach and its components	We are partners of development > Contribution to society > Management approach	
103-3	Evaluation of the management approach	We are partners of development > Contribution to society > Management approach	
413-1	Operations with engagement of the local community, impact evaluations and development programs	We are partners of development > Contribution to society > Strategy	
LBG - 01	Number of beneficiaries of social investment	We are partners of development > Contribution to society > Social investment	
LBG - 02	Social investment in Colombia by line of action	We are partners of development > Contribution to society > Social investment	✓
LBG - 03	Type of social investment	We are partners of development > Contribution to society > Social investment	✓
LBG - 04	Mandatory vs. voluntary investment	We are partners of development > Contribution to society > Social investment	
203-1	Development and impact of investment in infrastructure and types of services	We are partners of development > Contribution to society > Introduction	
Human Rights			
103-1	Explanation of the material topic and its limits	We are partners of development > Human Rights > Management Approach	
103-2	The management approach and its components	We are partners of development > Human Rights > Management Approach	
103-3	Evaluation of the management approach	We are partners of development > Human Rights > Management Approach	