

ISA 2050 NET-ZERO TRANSITION PLAN

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**Corporate Sustainability Department
Chief Institutional Relations Office**

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1. INTRODUCTION

We are living in an era of rapid change that presents us with new challenges and requires us to evolve. The world's population continues to grow, life expectancy is rising, migration to cities shows no signs of slowing down, new economies are emerging rapidly, and technology is driving exponential change. These trends are leading to an increase in energy demand, against a backdrop of limited natural resources and in the midst of climate change that threatens the survival of life as we know it. In this context, the role of businesses must change. Society demands organizations that are open, accessible, supportive of entrepreneurship, engaged in dialogue with their communities, focused on the major issues of the future, mentors to new generations, and guardians of their well-being.

At ISA, we know that the construction and operation of infrastructure projects generate environmental impacts, consume resources, and release substances into the environment; to mitigate these impacts, ISA bases its actions on its Corporate Environmental Policy, under which the business group commits to developing mechanisms to protect natural resources, minimize and offset the impacts on natural ecosystems, and contribute to their conservation.

In our Corporate Environmental Policy, we promote the implementation of Environmental Management Systems that contribute to continuous improvement, foster eco-efficiency and the sustainable use of natural resources, maximize positive impacts, and ensure compliance with environmental performance objectives and targets. The Group's companies promote the sustainable and efficient use of water and energy, as well as the management of solid waste. They also monitor their impact and ensure that performance objectives and targets are met.

In turn, ISA and its companies have declared a commitment to biodiversity, recognizing the existence of fragile species and ecosystems throughout the countries where they operate. As part of this commitment, we seek to respect and support natural heritage—especially areas important for biodiversity—as well as each country's environmental regulations and the International Union for Conservation of Nature (IUCN)'s classification of protected areas into categories I–IV.

In addition, the United Nations adopted the 17 Sustainable Development Goals (SDGs), which cover all aspects of human and planetary well-being, and outlined plans that it hopes to implement in partnership with businesses—always with a sense of urgency—to achieve them by 2030.

Given the above, the Company takes into account COP commitments, the SDGs, and the physical and transition risks, as well as the events that have occurred in recent years, in its risk map and plans a series of actions, most of which are focused on mitigating climate change. The company also aims to reduce its emissions through investments in the modernization of equipment and more eco-efficient products, process improvements, sustainable mobility, and raising awareness among employees and various stakeholders.

We are committed to fostering practices that promote greater environmental responsibility, as well as maintaining a preventive approach that benefits the environment, and we have taken steps to mitigate and adapt to climate change by reducing water and energy consumption, managing solid and liquid waste disposal, preventing SF6 leaks, and promoting sustainable mobility. Making a direct contribution to the achievement of the Sustainable Development Goals (SDGs), specifically Goal 12 (Responsible Consumption and Production) and Goal 13 (Climate Action).

2. NET ZERO STRATEGIC OBJECTIVE

Make a positive contribution to nature and achieve the Net Zero pathway

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

This is why one of ISA's critical material issues is mitigation and adaptation to climate change, by seeking 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 government 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.

In order 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 set out in the ISA2040 Strategy is to contribute positively to nature and achieve the Net Zero pathway.

ISA's climate change mitigation path began in 2011 with the measurement, reduction, and offsetting of 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 tCO₂e was set by means of 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, reduction of SF₆ gas leaks, 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, a deep reduction of emissions and neutralizing the impact of remaining emissions is sought. 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 with a 2022 baseline year.

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

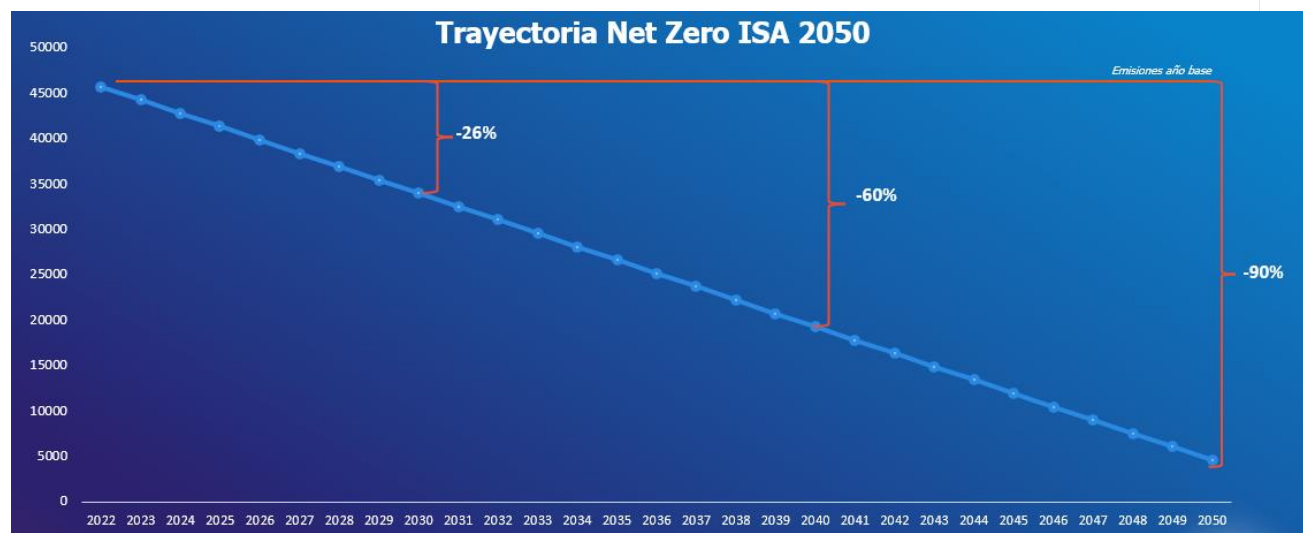


Figure 1: ISA Net Zero 2050 pathway (Prepared by the Company)

Since 2020, the emissions reduction target has also been included in the variable compensation system as an incentive for continuous improvement in the area of climate change.

Net Zero 2050 Target:

The ISA 2050 Net Zero pathway was developed using the corporate Net Zero tool, available at <https://sciencebasedtargets.org/resources/>

Base year

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

Target Year

The year selected to reach Net Zero 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.

Emissions Excluded from the Target

Emission sources excluded from the pathway are the ones without a current reliable and verified measurement by ISA and its companies or those not directly manageable by the organization at this 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, decides not to include energy losses under the following arguments:
 - ✓ ISA's transmission business is not integrated; i.e., ISA and its companies only transport energy without engaging in the generation, distribution, or trading of energy. 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 for measuring the GHG inventory are not very explicit about who should offset these losses; for example, the GHG protocol talks about transmission and distribution, but does not specify 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 has no influence in 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, although there are plans to eventually include them.

Base Year Emissions Recalculation Criteria

The Net Zero pathway for both ISA and its companies and affiliates will be recalculated when significant changes take place compromising the performance and measurement of 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 at 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.

2026 Emissions Target:

For ISA and its companies, the objective of the 2026 Balanced Scorecard (BSC) is to stay on track to achieve Net Zero during the period from the base year of 2022 through 2026; this means that cumulative emissions during this period must not exceed the emissions on the consolidated pathway for ISA and its companies.

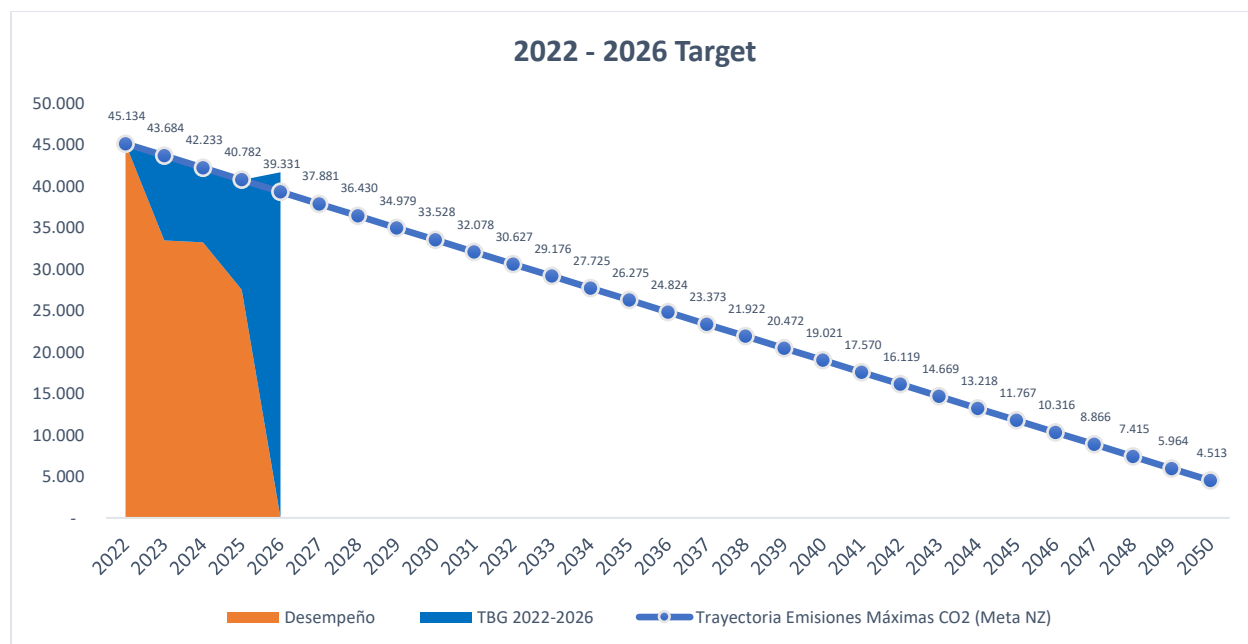


Figure 2: 2022–2026 Emissions Target for ISA and Its Companies (Prepared by the Company)

Setting Annual Targets

- The targets are progressive and cumulative through 2040.
- They are reviewed annually based on cumulative performance and the emissions recalculation policy.
- The targets are aimed at continuous improvement.
- Each year, affiliates must identify and develop business cases for initiatives to reduce emissions that are aligned with the Net Zero pathway.
- The methodology for calculating targets and verifying compliance is set forth in the indicators manual (Annex 1: ISA and Its companies' Indicators Manual).
- The annual targets include Scope 1 and Scope 2 emissions, as well as the Scope 3 categories of Purchased Goods and Services (Water Consumption), Waste Generation, Employee Commuting, and Business Travel.

Scope 1+2 Emissions Performance:

The following table shows the annual and cumulative results for the emissions reduction targets of ISA and its companies:

Desempeño Emisiones ISA y sus empresas (market)	2019	2020	2021	2022	2023	2024	2025
Scope 1 (Toneq CO2)	26548	31011	31506	29407	18752	18796	18784
Variación Anual		17%	2%	-7%	-36%	0,2%	-0,1%
Scope 2 - Market Based (Toneq CO2)	12649	12799	9417	8744	5935	5396	2955
Variación Anual		1%	-26%	-7%	-32%	-9%	-45,2%
Alcance 1+2	39196	43810	40923	38151	24687	24192	21739
Variación Anual		12%	-7%	-7%	-35%	-2%	-10,1%
Variación 2019 - 2025							-45%
Variación 2021 - 2025							-47%
Variación 2022 - 2025 (Senda Net Zero)							-43%

Table 1: ISA and Its Companies' Scope 1+2 Emissions Performance, 2019–2025 (Prepared by the company)

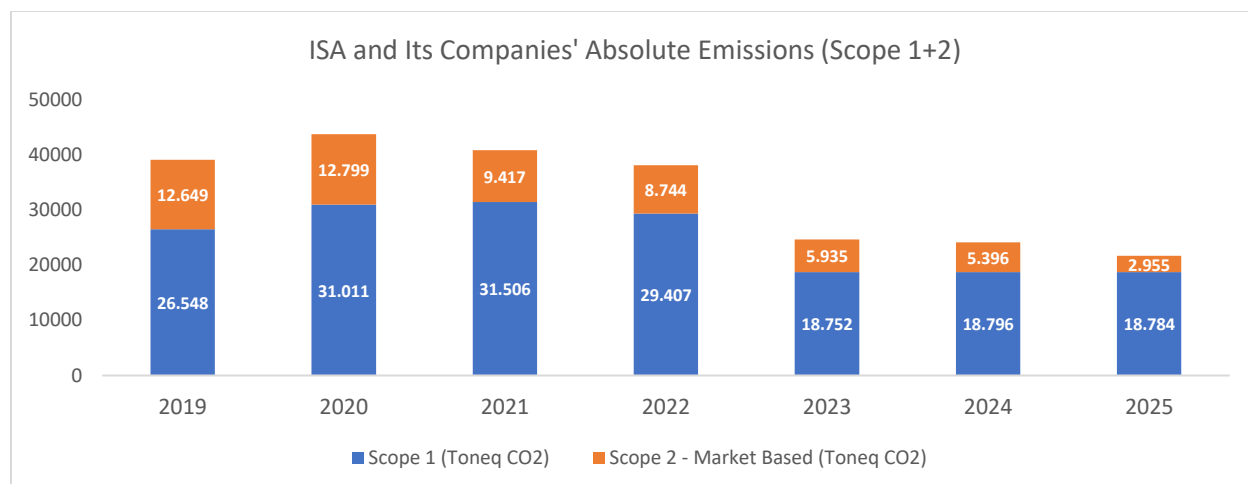


Figure 3: Scope 1 and 2 Emissions Performance 2019–2025: ISA and Its companies (Prepared by the Company)

Between 2019 and 2024, since the emissions reduction target for operations and maintenance was established as part of the 2030 Strategy, a 45% reduction in Scope 1+2 emissions has been achieved.

During the 2021–2024 period, since ISA and its companies obtained their first carbon neutrality certification, they have achieved a 47% actual reduction in Scope 1+2 emissions.

Between 2022 and 2025, since ISA and its subsidiaries established their Net Zero pathway, they have achieved a 43% actual reduction in Scope 1+2 emissions.

Scope 1+2+3 Emissions Performance:

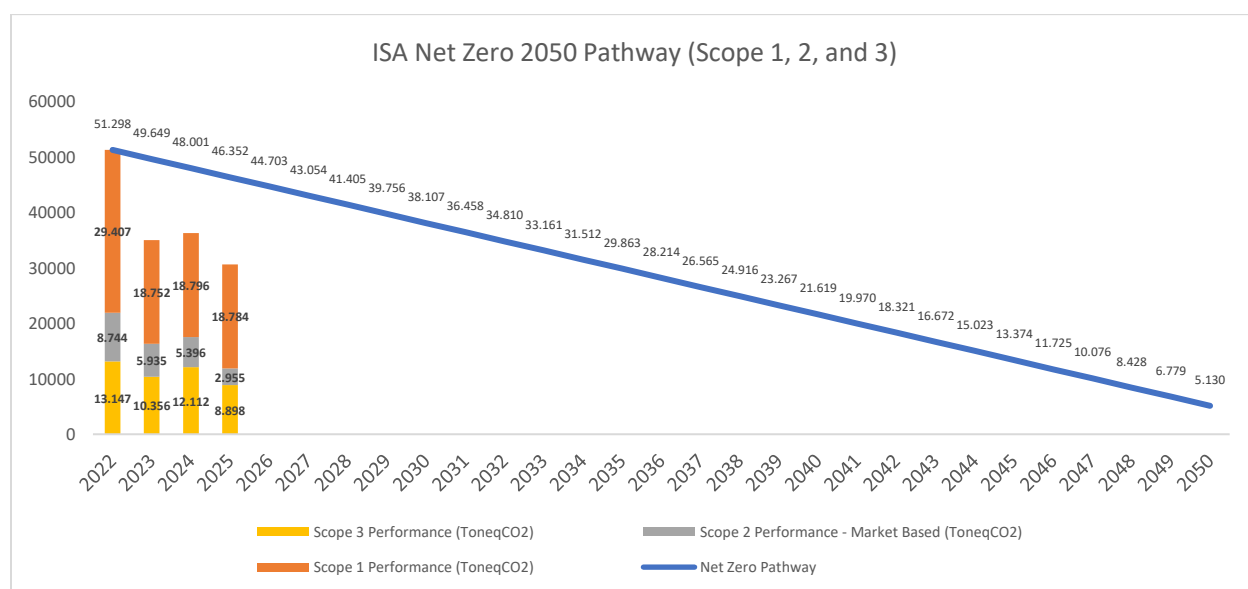


Figure 4: Scope 1, 2, and 3 Emissions Performance 2022–2025: ISA and Its companies (Prepared by the Company)

When Scope 3 emissions—which are currently included in the annual emissions reduction target—are factored in, the performance of ISA and its companies shows a 40% reduction when comparing emissions generated in 2025 to those of the base year, 2022, and is currently complying with the Net Zero pathway.

3. MITIGATION ROADMAP FOR ISA AND ITS COMPANIES

ISA has a climate strategy aligned with the priorities and joint actions of governments, society, and businesses, based on a well-established practice of measuring, managing, and offsetting the greenhouse gas (GHG) emissions generated by its business operations. The Company takes into account the commitments of the Paris Agreement, the Sustainable Development Goals, and climate change trends in recent years in its risk map and plans a series of actions, most of which are focused on climate change mitigation.

The company also seeks to reduce emissions through investments in the modernization of equipment and more eco-efficient products, process improvements, sustainable mobility, and employee awareness. In addition to identifying and optimizing potential sources of GHGs, ISA and its companies annually offset their emissions by purchasing carbon credits and make significant investments in carbon projects under the Conexión Jaguar Program, with the goal of making ISA and its companies carbon neutral and implementing mitigation efforts beyond the value chain.

Part of the climate change strategy involves measuring, reducing, and offsetting the carbon footprint.

3.1 2025 GHG Emissions Measurement

GHG emissions are calculated using the World Resources Institute (WRI) GHG Protocol methodology. (See Annex 2. ICONTEC-Verified GHG Inventory Report 2025)

ISA and its companies calculate emissions using the BONO tool (<https://www.bono.eco/es>). This tool allows ISA and its companies to estimate their Scope 1, 2, and 3 emissions. As well as developing decarbonization roadmaps for all companies in the group.

In 2025, Scope 1 emissions totaled **18,784 tons of CO2 eq**. Scope 2 emissions were **9,094 tons of CO2 eq** under the attribution method and **2,955 tons of CO2 eq** under the market method.

Scope 3 emissions for 2025 were **979,856 tCO2eq**

According to the auditor's recommendations, Scope 3 includes the reporting of technical energy losses for energy transmission companies.

The following table lists emissions by scope and by company in tCO2e for 2025:

Emisiones ton CO2 eq	AÑO	ISA	ENERGÍA COLOMBIA	ENERGÍA PERÚ	ENERGÍA BRASIL	ENERGÍA BOLIVIA	ENERGÍA CHILE	TRANSELCA	VIAS CHILE	XM	INTERNEXA	INTEIA	RUTA COSTERA	TOTAL
Alcance 1	2025	0	2.554	2.006	11.312	8	266	901	837	0	154	1	745	18.784
Alcance 2 (localización)	2025	34	936	1.557	1.902	202	503	537	3.127	61	41	0	194	9.094
Alcance 2 (mercado)	2025	0	0	1.557	0	202	465	537	0	0	0	0	194	2.955
Alcance 3	2025	576	101.082	399.369	313.537	6.717	113.452	7.975	33.165	417	174	58	3.334	979.856
Total (Localización)	2025	610	104.572	402.932	326.751	6.927	114.221	9.413	37.129	478	369	59	4.272	1.007.733
Total (Mercado)	2025	576	103.636	402.932	324.849	6.927	114.184	9.413	34.002	417	328	59	4.272	1.001.595

Table 2. Table of emissions in tons of CO2 equivalent for each company. Source: Prepared by ISA

3.2 Emissions Reduction Measures Implemented

The most recent management report is for the year 2025 and contains information that highlights the company's commitment to managing water and energy consumption, as well as waste generation and SF6, among other initiatives specific to each affiliate. These actions contribute directly and indirectly to mitigating the greenhouse gas emissions generated by ISA and its companies. Each of these is described below in the context of the companies

Company	Initiative	Brief Description
ISA ENERGÍA BRASIL	I-REC	Offsetting Scope 2 emissions through the purchase of renewable energy credits
	Feasibility Study on Distributed Generation	Installation of three distributed generation plants (solar panels); the first was installed in 2024 and the others in 2025. The fourth power plant is expected to be completed in 2026.
	Drones for inspection and cable laying activities	Use of drones in inspections and cable installation
	Initiatives for early detection and reduction of SF6 leaks	leak containment device, with clamps and special screws
	Rainwater and/or stormwater collection	Rainwater and/or stormwater collection
	Partnership with Cooperatives for the Disposal of Recyclable Waste	Establishing partnerships with cooperatives to ensure the proper disposal of recyclable waste generated in the regions where the company operates
	Replacing Gasoline with Ethanol in Light-Duty Vehicles	Replacing Gasoline with Ethanol in Light-Duty Vehicles
	Launch of the Zero Plastic Initiative	An initiative aimed at eliminating single-use plastic from the company's administrative facilities
	Replacing Conventional Light Bulbs with LEDs	Gradual replacement of conventional light bulbs with LEDs
	Gradual replacement of diesel vehicles with flex-fuel vehicles	Gradual replacement of the diesel pickup truck fleet with flex-fuel models
	Feasibility Study for Sustainable Generators	Feasibility Study for the Installation of Sustainable Generators
	Study on the Replacement of Diesel in Stationary Equipment	Conduct a study on replacing diesel in operations
INTEIA	Sustainable Business Mobility Program	SIER has a Sustainable Corporate Mobility program that aims to reduce emissions generated by employee commutes through the Appimotion tool
	Shuttle Service for Employees	SIER offers two shuttle services for the commutes of operators at the Medellín Traffic Control Center
	Planting of 15,000 trees of endemic species in north-central Chile	RCA Measurement: Cardones–Polpaico TL
ISA ENERGÍA CHILE	Partnership Between ISA ENERGÍA CHILE and INIA to Preserve the Genetic Material of Native Species (Establishment of Nurseries)	RCA Measurement: Cardones–Polpaico TL The partnership with the National Institute of Agricultural Research (INIA) focuses primarily on the production, propagation, and maintenance of nine native species endemic to the Valparaíso and Metropolitan regions, with the goal of

	producing the plants needed for the reforestation and restocking activities outlined in our Environmental Qualification Resolution. This partnership has helped generate knowledge about the propagation of native species by developing production protocols that facilitate the transfer of knowledge and experience. In addition, through this partnership, a study is currently underway on the in vitro propagation (micropropagation) of endemic and emblematic tree species from sclerophyllous forests. This involves extracting shoots from living, biologically active specimens and subsequently cultivating them in sugar and saline solutions to promote their growth and rooting. The main purpose is to evaluate different strategies for developing a sustainable propagation system based on in vitro cultivation of native and endemic species that face propagation challenges primarily due to climatic factors that hinder their natural propagation and seed production, such as the Santiago oak (<i>N. Macrocarpa</i>), Peumo (<i>C. alba</i>) and, recently incorporated into this study, the northern shrub species Palo negro (<i>H. fillifolium</i>).
Replacing Light Fixtures - Part 1	Regulatory Compliance and Eco-Efficiency: In 2022, the lighting fixtures at the Nueva Cardones substation were replaced
Replacing Light Fixtures - Part 2	Regulatory Compliance and Eco-Efficiency In 2024, the replacement of lighting fixtures at the Nueva Maitencillo and Nueva Pan de Azúcar substations was completed.
Strategic Reduction in Consumption	Reducing Water and Energy Consumption in Offices. Awareness campaigns have been conducted on the topics of water and energy consumption and waste generation in offices. A project is being developed to install energy consumption meters in the auxiliary services of substations, with implementation scheduled for 2027.
Office Waste Recycling	Office Recycling: In 2025, 830 kg of waste was recycled, and a section for organic waste was added.
Smart SF6 Management	Purchase of equipment and spare parts to address SF6 leaks Current contract with Siemens through 2028 to handle emergencies Search for alternative technologies to prevent SF6 leaks
Sustainable Mobility Through the Apimotion App (Remote Work)	A mobile app that promotes responsible use of transportation for commuting to and from work.

TRANSELCA

ISA ENERGÍA BOLIVIA

Capture of Leaked SF6 for Reuse	Pilot-phase technology designed to limit SF6 leakage from difficult-to-repair disconnectors by directing the gas flow toward a storage device. (22 modules)
Pilot Laboratory for Energy Solutions (NBQ) (Solar Panel Microgrid)	Installation of a distributed energy solution to support energy consumption at the sports facility. In addition, it is considered a place for education and training.
Switch to LED lighting	The lights at the substations were replaced with LEDs.
Installation of nurseries at substations	Nurseries for seedlings and replanting along the rows were set up.
Regeneration of silicate gel for reuse in circuit breakers	Regeneration of silicate gel for reuse in circuit breakers
Sustainable Mobility	A sustainable mobility program that aims to minimize emissions from employees' commutes to the main office through various options such as bicycles, carpooling, buses, etc.
Air Conditioning Water Recovery System	Pipes were installed to use water from the air conditioning units for irrigation at the substations.
Use of rainwater	Water Self-Supply Systems at Headquarters and Substations.
Artificial wetlands	Systems for the tertiary treatment of wastewater generated by headquarters and substations, designed to evaporate and transpiration the wastewater and recirculate it for non-potable uses. In 2025, four new systems were installed in the Jamondino, Sochagota, San Felipe, and La Virginia SE.
Dry toilets	Systems that prevent the generation of wastewater. In 2025, two new dry toilets were installed in the Caño Limón and Nueva Cuestecitas SE
Dry urinals	Systems that prevent the generation of wastewater from urinals. In 2025, two new dry urinals were installed in the Caño Limón and Nueva Cuestecitas SE
Recirculation of water from air conditioners	Systems designed to make use of condensate from air conditioning systems
Replacement of Outdoor Lighting with LED Fixtures	The goal is to reduce energy consumption due to lighting
Solar panel microgrid at the headquarters and Sogamoso SE	Installation of photovoltaic panels for power generation: at the headquarters, they supply 14% of total energy consumption, and at SE Sogamoso, they supply 100% of the energy during daylight hours, in addition to replacing the generator set
Sustainable Mobility	A sustainable mobility program that aims to minimize emissions from employees' commutes to the main office through various options such as bicycles, carpooling, buses, etc. In 2025, the program evolved to align with the Net Zero pathway,

ISA ENERGÍA COLOMBIA

	incorporating the employee travel category into an annual emissions budget with explicit targets for progressive reduction. In addition, the internal mobility survey was updated, which made it possible to adjust actions and set future reduction targets
Composting	The goal is to make use of the biodegradable waste generated at headquarters and substations, with an emphasis on waste generated by the maintenance of green spaces
Internal Reuse and Drying of SF6	SF6 breaks down as a result of the electric arc. Currently, SF6 can be recovered at companies in Colombia, but not impure SF6. By 2025, a pilot project will be implemented to address SF6 leaks in the Porce GIS and the 5L100 circuit breaker at Cerromatoso, with the aim of implementing an innovative solution shared by EPRI.
Export of SF6 for cleaning and reuse	In 2025, a contract was signed with an external company for the comprehensive management of SF6 gas, which allows for the optimization of inventories, ensures gas quality, improves recovery processes, and strengthens technical capabilities in accordance with European standards.
Implementation of designs that minimize impacts on natural resources and the environment (variable forest management zones and eco-designs in transmission facilities)	Modifications and adjustments to the technical specifications for the design of power lines and substations.
Reusing Waste to Beautify Substations	Reuse of all types of recyclable waste to enhance the appearance of substations and improve infrastructure.
Reclaiming Spaces	In order to plan for the resolution of litter hotspots along roads by 2025, a mapping of all road concessions in Chile is being conducted to prioritize the areas that need to be addressed most urgently. In addition, two projects to reclaim public spaces are being implemented. It is expected that by 2028, all identified issues will be addressed with successful solutions, thereby reducing emissions from waste generation and fuel consumption by suppliers associated with managing those cleanups.

ISA VÍAS IN CHILE

Expansion of Solar-Powered Lighting	Ruta del Maipo has installed streetlights along a 100-meter stretch, complying with the lighting regulations set forth in the current highway manual—even on cloudy days. This project can be installed quickly and does not rely on power from utility companies. It has been in operation since May 2025, improving road safety in the area.
Replacement of the internal fleet with electric vehicles	Beginning of the transition from a fleet that uses fossil fuels to an all-electric fleet. In 2025, the replacement of 19 vehicles will take place. In addition, 9 charging stations are being installed at our facilities to ensure operational continuity.
Household Waste	We have developed a household waste management plan that includes a campaign to promote waste recycling in offices, toll booths, and service areas, including the installation of recycling bins and training employees on sustainable practices to ensure that as much waste as possible is recovered and recycled.
Business Travel Guide	A guide to low-carbon business travel is being developed, which includes reducing air travel and prioritizing the selection of more sustainable modes of transportation. As a first step, this guide helps us identify the reasons for business travel so that we can pinpoint areas for improvement.
Sustainable Business Mobility Program	Through the use of the APIMMOTION mobile app, we help reduce emissions associated with employee commuting by providing technological tools that encourage the use of sustainable modes of transportation, such as walking, public transportation, biking, carpooling, and company shuttle services.
Solar Lighting Systems	A solar-powered lighting system covering a total of 9 kilometers of the road was installed along the Puerto Colombia–Barranquilla Highway.
Telework	Since February 2022, we have implemented a remote work program for 33 employees, thereby reducing

RUTA COSTERA

	greenhouse gas emissions caused by staff commuting to our facilities.
Replacement of Sodium-Vapor Lights with LEDs	This measure was implemented at the facility known as the Crespo Tunnel, where 360 sodium-vapor lights were replaced with 192 LED lights, resulting in a 32% reduction in energy consumption at this location.

Table 3. Updated Actions for the Decarbonization of ISA and Its Companies. (Prepared by ISA).

3.3 Measures implemented in previous years, which are still leading to reductions.

ISA ENERGÍA BOLIVIA

- Communication campaigns to raise awareness about water, waste, and energy use; ways to conserve these resources; communications department.
- Regeneration of silica gel by reducing pressure to prevent waste generation and achieve cost savings, as required.
- Promoting waste recycling management through local implementation and collaboration among recyclers.

ISA ENERGÍA IN BRAZIL

Water and Energy Management

- Formation of a multidisciplinary team (Environment, Maintenance, Sustainability) to prioritize eco-efficiency initiatives.
- Meetings with all regional coordination offices to take stock of actions already taken and identify areas for improvement (energy efficiency and water consumption).
- Regular monitoring of water and energy consumption at the facility and correction of any deviations identified.
- Development of management indicators on the PowerBI and SIS platforms.
- At ISA, the company began using ethanol in its vehicles, replacing gasoline. These vehicles are capable of running on two different fuels stored in separate tanks. In Brazil, there are vehicles that run on both gasoline and ethanol
- Rainwater collection systems were installed at several substations; however, there are not yet any measurements available to determine the volume collected. Today, all ISA ENERGIA IN BRAZIL projects follow the guidelines for installing these systems.

Waste Management

- 2022 Reduction target: Map all facilities that have a scale for weighing organic waste and that are located along the route to landfill sites with significant waste generation that do not have scales, for acquisition in 2022.
- Structuring of the indicator for organic, recyclable, and hazardous waste generation within the SIS platform, effective June 21.

SF6 Management

- Monitoring the corrective maintenance plan through monthly meetings with the entire Regional Equipment Coordination team.
- Proposals for preventive measures to eliminate potential leaks in the medium and long term (study of innovative initiatives: elimination of GIS bus sections using dry-type insulated cables with online monitoring, and use of external equipment to contain leaks without the need for extended outages).
- Reducing the risk of leaks during SF6 gas decontamination procedures for GIS using an in-line regeneration machine, where gas removal is not required as part of the process.
- Provision for the replacement of SF6-based GIS and AIS equipment in accordance with the Comprehensive Asset Renewal Plan (PIRA).

Reduction of CO2e emissions

- We have launched a pilot project to replace the light-duty vehicles in the administrative fleet—which currently run solely on ethanol—with electric models. This project was not approved due to financial and environmental concerns

- Implementation of circular economy actions.

BUENAS PRÁCTICAS DE ECOEFICIENCIA						
FILIAL	PROYECTO	TIEMPO IMPLEMENTADO	ROUTA DE TRABAJO DE LAS PRÁCTICAS	PRESUPUESTO	PLAN DE SOCIALIZACIÓN	SEGUIMIENTO
ISA CTEEP	Aplicación de apoyo a la gestión de las emisiones de gas SF6	La versión beta de la aplicación se puso a disposición de los técnicos de la Subestación Centro el día 13/10/2021	Se presentó el problema a los alumnos de Ingeniería y se inició el proceso de creación de la aplicación. Se creó la versión beta de la herramienta y se puso a disposición de los técnicos de las subestaciones del SE-CTR, que fue seleccionado como piloto para este proyecto. Con la aplicación en funcionamiento tendremos la posibilidad de encontrar puntos a mejorar.	Como la plataforma utilizada por la aplicación era Power apps, era posible utilizar el propio teléfono móvil de la subestación como herramienta de trabajo. De este modo, las inversiones necesarias fueron las horas de trabajo dedicadas al proyecto.	La aplicación se dio a conocer en nuestra reunión bimensual con los directores y coordinadores regionales	Después de probar la funcionalidad de la aplicación tenemos la intención de contratar a una empresa especializada para llevar a cabo la integración con SAP en el futuro
ISA CTEEP	Instalación de cinta especial para contener las fugas	Instalado de forma experimental el día 24/09/2021	Buscando alternativas para minimizar las emisiones, encontramos esta solución en contacto con empresas del grupo ISA.	El coste de la implantación en un punto de fuga fue de R\$550,00	La iniciativa formó parte de la presentación realizada en nuestro foro bimensual con las regionales	Tras la validación del procedimiento aplicaremos la solución en los puntos de fuga que el perfil geométrico permita aplicar
ISA CTEEP	Cámara térmica para la detección de fugas	El nuevo equipo se adquirió en octubre y está en proceso de liberar las licencias para usarlo	La empresa adquirió una unidad de este equipo en 2014 y desde entonces lo utilizamos en todas las subestaciones. Tras el aumento de la demanda de uso, pudimos adquirir otra unidad para agilizar el proceso de identificación de fugas	Costo de equipamiento: US\$150.000,00	El uso de este recurso se dio a conocer en reuniones con los equipos de mantenimiento de las regionales	La cámara es una herramienta esencial para localizar fugas de gas SF6
ISA CTEEP	Proyecto piloto de coche eléctrico	ago-21	El equipo de movilidad asistió a las ferias de vehículos eléctricos para obtener información sobre los modelos, los datos de eficiencia, los costos, las empresas especializadas y también las pruebas prácticas para el análisis de los modelos que cumplirían con el CTEEP ISA, y la evaluación comparativa entre las empresas en el segmento de la energía, por lo que estructuró el proyecto que se producen alineaciones con el proveedor y las alineaciones internas, a partir del proyecto piloto de coche eléctrico.	No tuvimos ningún coste con la adquisición del vehículo eléctrico IEV20 de Jac Motors, se insertó en el contrato ya realizado con el proveedor. Leaseplan la inclusión del mismo para las pruebas, sin costes mensuales. También se alineó e insertó sin costos, estaciones de carga para vehículos eléctricos en el condominio Rochavér (base vehicular).	Se realizaron foros con el proveedor a nivel de la Coordinación de CS para discutir la implementación del proyecto, foros con el condominio Rochavér (base vehicular) y foros con el área de Comunicación para la difusión. El proyecto se difundió internamente a toda la empresa a través de un comunicado de Transnet.	El seguimiento del proyecto se realiza a través de un análisis del vehículo en general, como el consumo de la batería, los puntos de carga durante el trayecto, y una encuesta de satisfacción, respondida por el empleado después de utilizar el vehículo.

Table 4. ISA ENERGÍA in BRAZIL Action Implementation Roadmap. (Prepared by ISA).

ISA ENERGÍA COLOMBIA

SF6 Management

Sulfur hexafluoride (SF₆), a gas used in energy transmission infrastructure, poses a significant challenge in emissions management due to its high global warming potential.

- Timely repair of SF6 leaks in circuit breakers.
- Overhaul or major maintenance on high-voltage circuit breakers.
- Replacement of high-voltage switches at the end of their useful life.
- Reuse of SF6 that was in optimal physicochemical condition during maintenance work.
- Proper final disposal of SF6 that no longer met the optimal characteristics for use as an electrical insulator.

- Continuous improvement in the recording of leaks in the SAP system, ensuring the quality of the information.
- Technical support for the warranty claims department to ensure the proper repair of SF6 leaks in the GIS substations of projects currently in the installation phase
- Calculation of the health index for high-voltage circuit breakers to plan, over a 5-year horizon, the replacement of equipment nearing the end of its useful life.
- Comprehensive training program for maintenance personnel on the proper use and handling of SF6.

Energy Management (Renewable and Non-Renewable)

- ISA ENERGÍA COLOMBIA continues to implement energy efficiency measures at its administrative offices and substations, including the modernization of lighting systems, the optimization of air conditioning use, and the promotion of a culture of energy efficiency.
- The Medellín headquarters has a photovoltaic self-generation system that provides approximately 15% of its total energy consumption. This contribution helps reduce energy demand from the grid and, as a result, helps reduce indirect emissions associated with Scope 2.
- Renewable Energy Certificates (I-Rec) and an assessment of the potential for incorporating them into energy consumption in interconnected systems at administrative offices.
- At ISA ENERGÍA COLOMBIA, the lighting fixtures were replaced with LED systems at the various CTE locations and at the Medellín headquarters. At 11 CTE Central substations, 100% of the CTE implementation targets were met; and at the Medellín campus, the lighting in the meeting rooms was upgraded and cultural practices were implemented to promote the efficient use of air conditioning. A reduction of 1,243 GWh/year was achieved in energy consumption when comparing 2022 to the 2024 projection. It should be noted that cultural practices were implemented to reduce consumption, primarily at the Medellín headquarters.
- At ISA ENERGÍA COLOMBIA, the perimeter lights at the Sogamoso substation are turned off from 10 p.m. to 6 a.m.
- At the CTE Center, all R-22 refrigerant used in several air conditioning units (45 units) was replaced with R-422D or ISCEON-M029, which are easy-to-use refrigerants that do not damage the ozone layer and are ideal for replacing R-22 in direct expansion (DX) air conditioning systems, including chillers, without any changes to compressors, piping, evaporators, or condensers. This refrigerant is compatible with all lubricating oils for air conditioning compressors, making it ideal for retrofitting older air conditioning units that currently use R-22. It has an ODP (Ozone Depletion Potential) of zero and a GWP (Global Warming Potential) that is significantly lower than that of R-410A and R-407C. The cost was COP 195,000 per unit. On the other hand, its discharge working pressure is lower, which results in significant energy savings (30 to 35% less) for the compression subsystem.
- Equipment that had become obsolete was replaced with energy-efficient INVERTER systems that use R410A. Currently, the CTE ISA ENERGÍA COLOMBIA Center has zero ozone-depleting refrigerants and maintains meticulous control (zero leaks) over greenhouse gas emissions from refrigerant R410A.
- Campaigns for the proper use of natural resources
- No lighting inside the courtyards at night
- Meter Installation
- Calibration of meters

Water management

- Dry toilets and urinals.
- At ISA ENERGÍA COLOMBIA, rainwater is collected at the headquarters (in two buildings: Block 1 and the parking lots) and at the Porce, Sogamoso, Antioquia, Sochagota, La Reforma, Caracoli, Bolívar, Termocol, Pérez, Yumbo, Heliconia, and Bacatá substations; In addition, there is partial utilization at the Jaguas substation. Of these

substations, 10 achieve self-sufficiency levels close to 100%. The cost of implementing the entire system for a substation is estimated at USD 10.00.

- Since the substations are completely self-sufficient, environmental permitting times are reduced because it is not necessary to apply for water concession permits; in addition, costs related to water usage fees are reduced.



Figure 1. Rainwater Collection System at ISA ENERGÍA COLOMBIA

- At ISA ENERGÍA COLOMBIA, stormwater management is carried out at the Yumbo and Sochagota substations; at the latter, the slope of the terrain is used to channel stormwater into reservoirs (tanks), from which it is pumped for use in green spaces.
- ISA ENERGÍA COLOMBIA follows a policy of incorporating rainwater harvesting systems into the available rooftops of new construction projects or renovations.
- At ISA ENERGÍA COLOMBIA, constructed wetlands are used for wastewater treatment, ensuring the removal of suspended solids and organic matter with zero discharges. To date, wetlands have been installed at 15 substations, which operate without discharging wastewater thanks to these systems. The investment cost (including design and installation) ranges from USD 15,000 to USD 100,000, depending on the inflow rate, precipitation and temperature conditions, the plants used, and other variables. The cost of the procedure ranges from USD 800 to USD 1,800. In order to reduce high investment costs, work is underway to develop a calculation tool that will enable the design and modeling of these projects, thereby eliminating the high costs associated with the design process.



Figure 2. Use of Artificial Wetlands

- ISA ENERGÍA COLOMBIA has installed five dry toilets at the Sogamoso, Cerromatoso, Porce, Bacatá, and Cañolímón substations. On average, a composting toilet costs USD 7,500. It is estimated that each restroom saves 20,000 L per person per year, and on average, each restroom can serve up to five two people, thereby avoiding the need to deal with environmental authorities and the construction of new wastewater treatment systems.

Waste management

- ISA ENERGÍA COLOMBIA has implemented composting systems at its headquarters and substations; in total, there are 18 substations equipped with this system, and the Medellín headquarters has 19 composting facilities.
- Management of Recyclable Waste.
- Campaigns promoting the proper use of natural resources.
- Adaptation of sites for the storage of recyclable materials.
- Improvements to separation points at the source.
- Expand composting systems at the various sites and substations
- ISA ENERGÍA COLOMBIA has budgeted for the renovation of the waste collection center in 2020, with the aim of ensuring a higher recovery rate.
- ISA ENERGÍA COLOMBIA signed an agreement with LITO for the management of WEEE. LITO is responsible for the post-consumer management of all WEEE generated at the facilities. Waste is exchanged for points, which are redeemed by supporting foundations. This leads to a reduction in the costs of final disposal of WEEE.
- At ISA ENERGÍA COLOMBIA, green space maintenance waste (green waste) is recycled through composting, thereby reducing the amount of waste sent to landfills. In 2024, 61.7 metric tons of green waste were recycled at the Medellín headquarters alone. This also leads to a reduction in the use of chemical fertilizers and a decrease in waste disposal fees; the goal is to better measure the amounts of green space maintenance waste being reused at the substations.



Figure 3. Composting Organic Waste

- ISA ENERGÍA COLOMBIA has installed waste sorting stations that make it easier for employees to sort their waste at the source. The modules are located in the indoor and outdoor cafeterias at the Medellín headquarters. In addition, these modules feature a QR code that links to a guide on proper waste sorting, to help users sort their waste more easily.

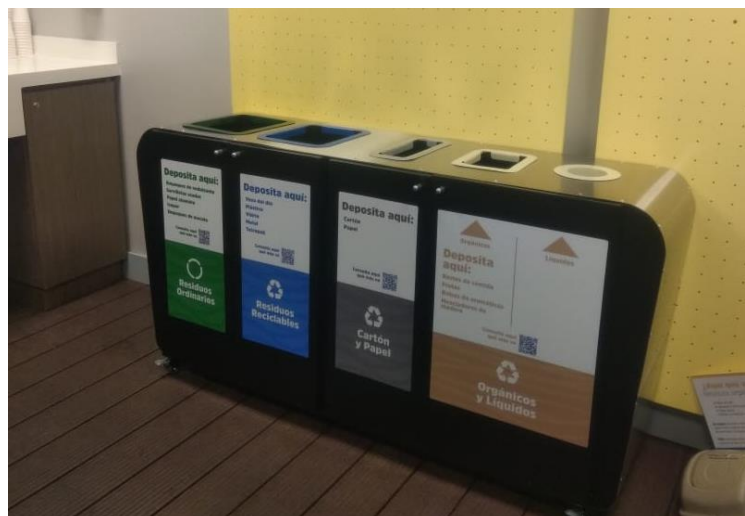


Figure 4. Waste sorting stations at the Medellín headquarters

- At the Medellín headquarters, the use of single-use polyboard cups will be phased out; it is expected that by 2025, this practice will be completely eliminated, thereby reducing this type of waste.

Sustainable Mobility

- Corporate buses.
- By 2025, we will be able to include in our contract with the operator of our corporate shuttle service buses that accommodate people with disabilities involving limited mobility.
- Carpool.
- Electric vehicles.
- Conventional bicycle.
- Walk.
- By 2025, more parking spaces will be built to accommodate more electric vehicles at the Medellín headquarters.

"En la movida" (on the move) Program

With the goal of promoting a culture of efficient, sustainable, and safe mobility practices, ISA and its companies based in the city of Medellín (ISA, ISA ENERGÍA COLOMBIA, and XM) launched the “En la Movida” program six years ago.

The program includes elements such as telecommuting and flexible work schedules, physical infrastructure, and various transportation options, all of which reduce the environmental and social impact caused by employees' commutes. It currently has an estimated population of 1,141 people, of whom about 72% have access to it through various initiatives.

One of the main features of "En la Movida" is an app that allows employees to track their commutes using various modes of transportation and their telework hours. This digital app is available for download on various devices (Android and iOS); Appi Motion+ was developed by INTEIA, one of the companies in the ISA Group, which facilitates and optimizes connectivity among people for carpooling, walking, and biking routes, as well as electric bike rental

stations and platforms, shuttle services, and electric vehicle charging stations. It also facilitates data collection, analysis, and decision-making.

Transelca implemented the Appimotion+ app, developed by INTEIA, which aims to encourage employees to choose sustainable modes of transportation. This initiative, which is taking place at the administrative headquarters in Barranquilla, is carried out through an app that provides information to support strategic decision-making aimed at environmental sustainability. Transelca's commitment for 2020 is to develop strategies to embed the initiative within the organization, with the goal of encouraging the majority of its employees to switch from their usual mode of transportation to more sustainable options and reduce CO2e emissions.

Ecorretos (Eco-challenges) for Sustainability

- In 2024, 22 events were held, divided as follows: 13 talks on topics such as the ecological footprint, connection to the local area, and responsible consumption; and 6 in-person activities to reinforce topics such as source separation, environmental stewardship, buying local, and responsible consumption. In total, there were 2,704 sessions, including both in-person and virtual sessions.
- During the first half of 2024, fifteen posts were published on the Ecorretos homepage, and the website received a total of 5,476 visits. In addition, some of the posts from the "5 Eco-challenges for Sustainability" series are also shared on platforms such as LinkedIn, Viva Engage, Instagram, and the company's official Facebook page.

ISA ENERGÍA SOLUCIONES

- Solar photovoltaic pilot laboratory for energy solutions at the Nueva Barranquilla substation. In operation since late 2023.
- Early detection, SF6 containment, and equipment replacement.
- Installation of an automatic irrigation system at the Nueva Barranquilla Substation sports complex
- Sustainable Mobility Program via the APPIMOTION+ App
- Favorable financing for the purchase of hybrid and electric vehicles, available to the Organization's employees.
- Customization and efficient management of air conditioning units at the administrative headquarters.

ISA ENERGÍA IN PERU

Water management

- Procurement of flow regulators for substations.
- Connection to the public water supply.
- Fog-capturing system.
- Installation of dry toilets.
- At ISA ENERGÍA in PERU, water is collected from air conditioning systems at 11 substations, primarily in the Northern Transmission District (DTN), for use in irrigating green spaces. The collection system consists of hoses, pipes, and a storage area for the collected water. The approximate cost of the water collection system is USD 300, including its modernization. Each facility (substation) saves approximately USD 2,000 per year, as water consumption in these areas is very high.

- ISA ENERGÍA in PERU conducted a pilot project using a fog collector to capture water from the atmosphere. The project was not successful because the amount of water collected was minimal, even though it was carried out in an area with high atmospheric humidity. It should be noted that the pilot project was carried out by the substation technicians themselves, and no specialized engineering expertise was involved in its development. There is a company in Peru called Atrapa Nieblas (fog catcher) that specializes in the professional installation of these systems, and we are exploring options with them, as they might be able to ensure greater water collection.
- Dry toilets are toilets that do not use running water and treat waste through composting or incineration
- At ISA ENERGÍA in PERU's headquarters, the dry urinal initiative was implemented in 20 urinals at a total cost of USD 10,000. In addition, the system has been implemented at the Chavarría and San Juan substations, with a total of 15 additional dry urinals.
- There is a maintenance program for the water pump system designed to identify potential water leaks early on and take immediate corrective action.

Energy Management

- Implementation of metering systems in support services.
- Purchase of energy-efficient equipment.
- At ISA ENERGÍA in PERU, all lighting systems were converted to LED technology, resulting in a 40% reduction in energy consumption during the first 9 months. The change took place at the main facility, substations, and perimeter areas. The implementation cost for an area between 1,500 and 2,000 m² is USD 16,000, including the efficiency study, lighting, and replacement of LED screens. In the case of a substation, the cost of replacing the entire lighting system is about USD 5,000.

Waste Management

- A biodigester is an airtight container that allows organic matter to decompose under anaerobic conditions and facilitates the extraction of the resulting gas for use as energy. In the Power Transmission Districts (DTE) at ISA ENERGÍA in PERU, a process is underway to replace septic tanks with biodigesters, based on the environmental principle that this results in lower methane (CH₄) emissions. To date, nearly 50% of the existing septic tanks have been replaced, resulting in a 20% reduction in emissions associated with wastewater treatment. Each replacement costs USD 24,000, including demolition of the existing structure, disposal costs, modification of the environmental permit, and construction of the new biodigester.
- Agreements with NGOs for the recycling of WEEE, paper, cardboard, and plastic nationwide.
- Recycling program in partnership with local municipalities.
- Planting trees around substations to enhance the landscape.
- ISA ENERGÍA in PERU signed an agreement for the management of Waste Electrical and Electronic Equipment (WEEE), which is incorporated into a supplier's supply chain, thereby avoiding final disposal costs.
- ISA ENERGÍA in PERU signed agreements with municipalities and NGOs for the management of organic and inorganic waste, thereby ensuring that waste with recycling potential is put to good use.

Integrated Water Management

ISA is not a water-intensive company and does not use water as an input in its production process. However, we recognize the importance of properly managing this natural resource by promoting programs at our main offices and branch offices to ensure its responsible and efficient use, and we have evaluated various practices such as:

- Rainwater harvesting: storage and use of rainwater.
- Atmospheric water generators: a process by which water is obtained from the relative humidity in the environment
- Bathrooms with low- or zero-water-use systems

- Efficient faucets: faucets that allow and block the flow of water using hydromechanical sensors
- Water collection from air conditioning systems
- Planting crops using drip irrigation.
- Calibration of meters
- Implementation of Artificial Wetlands

Replacing Faucets

- Smart or efficient faucets are vertical systems that allow or block the flow of water by activating hydromechanical sensors.
- At ISA ENERGÍA PERÚ's headquarters, the faucets on the sinks were replaced with a more efficient system, and dry urinals were installed, thereby reducing water consumption by approximately 48%. The faucet replacement project was carried out in approximately 20–25 units and cost a total of USD 4,200.

ACTION IMPLEMENTATION PLAN

BUENAS PRÁCTICAS DE ECOEFICIENCIA						
FILIAL	PROYECTO	TIEMPO IMPLEMENTADO	ruta de trabajo de las PRÁCTICAS	PRESUPUESTO	PLAN DE SOCIALIZACIÓN	SEGUIMIENTO
ISA REP	Implementación de reductores de caudal	2 meses implementado	Programa del Sistema Integrado de Gestión de ISA REP	10.000	Se socializó a través de la semana de medio ambiente y seguridad	Se hace el seguimiento en el reporte mensual de indicadores de ecoeficiencia.
ISA REP	Cambio de luminarias de forma integral en las Subestaciones Mollendo y Repartición	1 semana	Programa de cambio integral mediante POA	70.000	Aún no se socializa, está en curso	Se realizará el seguimiento a través de consumo mensual de indicadores de ecoeficiencia
ISA REP	Cambio integral de tanques sépticos a sistemas de biodigestores	1 año	Programa de Renovación de Sistemas de Tratamiento de Efluentes	100.000	No se socializó	Programa de mantenimiento anual de sistemas de efluentes
ISA REP	Implementación de baños secos en las SE Machupicchu y Moquegua	1 semana	Programa de cambio integral mediante POA	20.000	Se viene socializando con los grupos de interés de las subestaciones asociadas	Aún en implementación
ISA REP	Sistemas de recuperación de agua de aires acondicionados	2 años	Programa del Sistema Integrado de Gestión de ISA REP	5.000	Se socializó a través de la semana de medio ambiente y seguridad	Se realizará el seguimiento a través de consumo mensual de indicadores de ecoeficiencia
ISA REP	Pintura fotocatalítica en la subestación Chavarria	3 años	Programa del Sistema Integrado de Gestión de ISA REP	10.000	Se socializó a través de la semana de medio ambiente y seguridad	No se hace seguimiento

Table 5: Implementation Roadmap for ISA ENERGÍA PERÚ Actions

ISA ENERGÍA CHILE

Alianza Inia

Partnership Between ISA ENERGÍA CHILE and INIA to Preserve the Genetic Material of Native Species (Establishment of Nurseries): The partnership with the National Institute of Agricultural Research (INIA) focuses primarily on the production, propagation, and maintenance of nine native species endemic to the Valparaíso and Metropolitan

regions, with the goal of producing the plants needed for the reforestation and restocking activities outlined in our Environmental Qualification Resolution.

This partnership has helped generate knowledge about the propagation of native species by developing production protocols that facilitate the transfer of knowledge and experience. In addition, through this partnership, a study on the in vitro propagation (micropropagation) of endemic and emblematic tree species from sclerophyllous forests is being conducted in 2023 and 2024. The study involves extracting shoots from living, biologically active specimens and subsequently cultivating them in sugar and saline solutions to promote their growth and rooting. The main objective is to evaluate different strategies for developing a sustainable propagation system based on in vitro cultivation of native and endemic species that face propagation challenges primarily due to climatic factors that hinder their natural propagation and seed production, such as the Santiago oak (*N. macrocarpa*), Peumo (*C. alba*), and, recently included in this study, the northern shrub species Palo negro (*H. fillifolium*).

The next step after in vitro propagation is to transplant the plants developed using this technique into the field to evaluate their adaptation to the local climate conditions.

Lighting

Light Fixture Replacement - Parts 1 and 2: The lighting replacement project began in 2022 with the replacement of all existing lights at the Nueva Cardones substation with LED technology; in 2024, the replacement of lights continued at the Nueva Maitencillo and Nueva Pan de Azúcar substations.

To continue our efforts to reduce emissions from energy consumption, we have developed a business case to evaluate the implementation and installation of energy consumption meters for auxiliary services at substations, which will be carried out in 2027.

Waste

Office Waste Recycling: A recycling system for plastics, paper, and cardboard was implemented at the headquarters. In 2023, a system for tracking recycled waste was implemented at ITCH's headquarters; a total of 650 kilos of plastics, paper, and cardboard were recycled. In addition, the use of bottled water was reduced by installing drinking water filtration systems and providing each employee with a reusable water bottle.

We continue to promote recycling at our headquarters, and we have implemented organic waste separation in 2025. In 2025, a total of 830 kg of waste was recycled.

Smart SF6 Management

An SF6 action plan is being developed at ISA ENERGÍA CHILE, which includes the following actions:

- Spare parts and equipment were purchased to address SF6 gas leaks.
- Negotiation of a maintenance contract with the manufacturer of the GIS SSEE. There is currently a contract in effect with Siemens that runs through 2028.
- A remediation plan was developed to restore the GIS SSEE to their original condition. To date, 95% of the plan has been completed.
- The REM documents were updated, and a contingency plan for SF6 gas leaks was created.
- Train all substation personnel in the use of SF6 gas extraction and filling equipment.
- Continue the search for alternative methods to prevent SF6 gas leaks.

ISA VÍAS CHILE

Green Asphalt

This concept encompasses a series of initiatives that are carried out on an ongoing basis along our highways, including repairing potholes with recycled asphalt, reusing asphalt waste to improve secondary roads adjacent to the highway,

evaluating new asphalt mixtures that include rubber, plastic, and recovered asphalt material, and, finally, the reuse of milled asphalt for shoulder grading. These initiatives not only help reduce the emissions associated with treating these materials as waste, but also make it possible to avoid purchasing asphalt and other virgin materials.

Recycling of Plastic Waste

We currently have a partnership with POCK on our southern routes, which allows us to produce new plastics from those collected within our concession area.

Telework

In 2025, the remote work model will continue, with employees able to come into the office 3 days a week and work remotely for 2 days.

Solar Lighting

Part of the lighting along the Ruta del Maipo and the Ruta del Loa is powered by renewable energy sources. This allows us to avoid both Scope 2 and Scope 1 emissions by not using generators. In the coming years, these percentages are expected to increase, and this initiative is expected to complement other initiatives related to the management or purchase of clean energy.

Remote Management

Ruta del Maipo currently has 800 nodes installed for streetlight management, starting in September 2025.

Remote management of street lighting is a system that allows for the remote control, monitoring, and optimization of streetlights along a route, using wireless network communications at each streetlight.

Electric Chargers for Users

The service areas along the Ruta del Maipo are equipped with electric vehicle chargers for our users. These have been modified in 2025 to accommodate a series of charging stations equipped with ultra-fast 600-kW chargers along our Ruta del Maipo.

Non-regulated customer (Power Purchase Agreement)

Ruta del Maipo has implemented a strategic initiative to optimize its electricity consumption, ensuring that one-third of its energy comes from a non-regulated (free-market) customer scheme. By signing a Power Purchase Agreement (PPA), a competitive and sustainable energy supply is ensured, reducing costs and moving toward more efficient operations that are aligned with sustainability goals.

Recycling in Workplaces and Service Areas

Corporate offices, concession offices, and some service areas have recycling stations where employees and customers can sort and dispose of household waste.

Water-Efficient Landscaping (RDM Links):

Replacing plant species with high water requirements with native species adapted to the area reduces both the fuel consumption of water trucks and water usage.

RUTA COSTERA

Use of post-consumer plastic wood

This project involves replacing certain components or infrastructure so that they are made from recycled plastic wood. In 2024, three bus stops, 10 recycling stations, and two benches were replaced, and 2,150 linear meters of fencing (716 posts) were replaced. Various structures are scheduled to be replaced as they deteriorate.

Implementation of sustainable asphalt:

In 2024, work began on laying asphalt made with recycled plastic as part of the road corridor's maintenance. This highly innovative initiative will use nearly 11 million recycled plastic bags, reducing the carbon footprint by 10% compared to the traditional method. There will be 40 kilometers of two-lane roadway along the route, for which 675 metric tons of recycled plastic will be used. The project, which will be fully implemented by 2027, has key partners such as Ecopetrol (asphalt production); Esenttia (plastic recycling); and MPI (marketer of the standardized product). Also, Universidad del Norte will follow up on the behavior of the material through periodic tests of the mixture, monitoring compliance with indicators.

Installation of a Photovoltaic Solar System – SSFV:

This initiative is scheduled to begin in 2025 with the installation of solar photovoltaic systems at several Ruta Costera locations, including the toll booths at Galapa, Juan Mina, Puerto Colombia, and Marahuaco; the service area of Functional Unit 6; the Operations Control Center of Functional Unit 5; and the weigh stations of Functional Unit 5 and Functional Unit 6. This initiative is expected to result in a reduction of approximately 33 metric tons of CO2 due to lower energy consumption at these locations.

Smart Meters:

In 2025, the replacement of meters with smart meters is planned, with the aim of obtaining hourly consumption data to enable energy efficiency measures through data analytics and consumption monitoring. This initiative is projected to result in a reduction of approximately 32 metric tons of CO2 due to lower energy consumption.

Solar lighting systems:

In late 2023, a solar-powered lighting system covering a total of 9 kilometers of the road was installed along the Puerto Colombia–Barranquilla Highway, complementing the 5.4-kilometer solar lighting system on the El Gran Manglar Viaduct in Cartagena, which was installed in 2018. This initiative represents a reduction in conventional energy consumption and a decrease in the associated carbon footprint, preventing the emission of 29 metric tons of CO2 annually.

In addition to ensuring adequate and safe lighting along the road corridor, this initiative helps protect the environment by using a clean and renewable energy source.

Telework:

Since February 2022, we have implemented a remote work program for 33 employees, thereby avoiding greenhouse gas emissions resulting from staff commuting to our facilities.

Eco-efficiency:

Reduction in energy consumption in 2023 through the replacement of sodium lamps with LEDs. This measure was implemented at the facility known as the Crespo Tunnel, where 360 sodium-vapor lights were replaced with 192 LED lights, resulting in a 32% reduction in energy consumption at this location.

Environmental education:

Through educational programs on environmental protection and climate change. Through initiatives such as Ruta Eco Art and activities aimed at communities and children, we seek to engage and raise awareness among future generations. In 2024, we carried out five community campaigns on climate change and environmental education, as well as three "Dale vía a la vida" (give life a chance) campaigns to raise awareness among users about caring for wildlife. We also carry out educational activities on global environmental days, such as Earth Day, and we run the Ruta Eco Art initiative with students from neighboring communities to promote care for the planet.

Agreement with the Cartagena Public Environmental Agency:

Specific agreement to carry out a research project on the potential capture and storage of CO₂ in mangroves planted by Ruta Costera in the Ciénaga de La Virgen, with the aim of obtaining information that will contribute to the conservation of this ecosystem.

Sustainable mobility:

Use of the Appimotion app, which promotes sustainable mobility. In 2024, we avoided 30.74 tCO₂e through remote work, sustainable transportation, and our shuttle service.

INTEIA

- Expansion of telework: About 90% of inteia's staff have been working remotely since the pandemic began.
- Workday until noon every Friday: Starting in February 2024, employees who do not interact with customers or handle real-time operations will work from 7:00 a.m. to 1:00 p.m.
- Maintain and strengthen the environmental management system by establishing programs for the proper use of resources and maintaining certification.
- Sustainable mobility: Participation by permanent staff at the ISA Experience Center in the ISA shuttle service, the operators' shuttle service, which includes a hybrid vehicle and use of the Appimotion app.
- Eco-efficiency: Smart energy use at the Experience Center, which is powered by motion sensors.
- Reduction in the amount of paper used.
- Participation in the Green Manifesto program: Alliance for the Circular Economy.

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- Commitment to Sustainability: INTERNEXA has an environmental management plan in place for fiber-optic deployment work, which is being implemented in a coordinated manner by all contractors and partners involved in our telecommunications projects. Through this plan, significant environmental impacts associated with the activities carried out are identified, and effective measures are established for their prevention, mitigation, control, and/or compensation, thereby ensuring responsible and sustainable management in the conduct of operations.
- Progress in consolidating the environmental management system: INTERNEXA has been making steady progress in consolidating its environmental management system, with a special focus on identifying and managing the environmental aspects and impacts associated with its core mission. This process has placed particular emphasis on fiber-optic expansion projects, enabling the company to strengthen the implementation of prevention, mitigation, and control measures in coordination with contractors and

strategic partners, and to establish a more robust environmental management system aligned with the company's operational challenges.

- Reducing environmental impacts and ensuring regulatory compliance: In accordance with environmental guidelines and policies, INTERNEXA has been implementing measures aimed at minimizing the environmental impacts resulting from its operations. As part of this process, the gradual replacement of traditional dry-chemical fire extinguishers with CO₂ fire extinguishers has been carried out; CO₂ extinguishers are a cleaner alternative that reduces the generation of polluting waste and prevents damage to equipment and infrastructure. This transition helps strengthen the company's environmental management and ensure compliance with applicable Colombian environmental regulations.
- Sustainable energy solutions with a social impact: INTERNEXA has been promoting the implementation of sustainable energy alternatives, such as the installation of solar photovoltaic systems in communities where internet connectivity solutions have been deployed. These actions not only help reduce the environmental footprint and optimize the use of energy resources, but also strengthen the social impact of the projects by improving access to basic services, promoting local development, and ensuring the operational sustainability of technological solutions in areas with limited access to conventional energy sources.
- Volunteering with environmental and social impact: INTERNEXA has been implementing corporate volunteer initiatives aimed at creating a positive impact in the communities where its fiber-optic expansion projects are being carried out. Through these activities, we encourage employees, contractors, and partners to participate in initiatives that contribute to environmental protection, the strengthening of the social fabric, and the adoption of sustainable practices, thereby consolidating a comprehensive approach to environmental and social responsibility in the areas where we operate.
- Strategies for Sustainable Work and Workplace Well-Being: INTERNEXA continues to implement strategies such as remote work and flexible work hours, which have proven to yield significant environmental and social benefits. On the one hand, remote work has made it possible to reduce waste generation, optimize the use of resources, and lower the energy consumption associated with administrative tasks at the office. On the other hand, the flexible work schedule—which includes shorter workdays every other Friday—helps reduce the use of conventional modes of transportation, thereby lowering the carbon footprint. In addition, these initiatives enhance employee well-being by promoting a better work-life balance, creating a positive social impact on family dynamics, and aligning with the Family-Responsible Company program.

3.4 Scope 2 Emissions Offset by 2025

Scope 2 emissions offset through I-REC certificates:

Company	Year	Production plant	Quantity of certificates (MWh)	Initial Certificate Identification Number	Final Certificate Identification Number
ISA ENERGÍA COLOMBIA	2025	CARACOLI	1,792,000	ECOGOX-RED-43908	
		CARACOLI	1,792,000	ECOGOX-CL-15922	
ISA VIAS CHILE	2025	MALLECO NORTE	12,671	0000-0224-3677-3447.000000	0000-0224-3678-6117.999999
ISA ENERGÍA CHILE	2025	MALLECO SUR	1,719	0000-0224-3660-5009.000000	0000-0224-3660-6727.999999
		GR POWER CHILE SPA	445	0000-0225-5593-7206.674910	0000-0225-5593-7651.674909
ISA ENERGÍA IN BRAZIL	2025	UHE BELO MONTE	41,277	0000-0226-3317-5121.800000	0000-0226-3321-6398.799999

Table 6. I-REC certificates purchased to offset Scope 2 emissions. Source: Prepared by ISA.

The renewable energy certificates purchased by ISA ENERGÍA COLOMBIA are used to offset Scope 2 emissions from the companies that share the Sede Balsos campus; this includes all Scope 2 emissions from ISA, ISA ENERGÍA COLOMBIA, INTEIA, and INTERNEXA.

3.5 Emissions Offset Policy for ISA and Its companies.

The plan demonstrates the commitment of management and the organization as a whole to maintaining low-carbon operations, with the aim of reducing the vulnerability of the company's infrastructure to climate variability, as well as making a positive contribution through the Conexión Jaguar program to mitigating the effects of climate change, and in achieving the targets of the countries where ISA operates, as set forth in international agreements.

ISA and its companies obtained Carbon Neutrality certification valid for three years in 2023, with annual monitoring to ensure ongoing compliance with standards and sustainable practices, thereby ensuring consistency and continuous improvement in GHG emissions management. The 2022 emissions base year, for which GHG emissions have been validated and verified by an accredited independent entity (see the 2023 Greenhouse Gas Report for ISA and its Companies). These were fully offset in 2023 and 2024 for Scope I and II; for the subsequent years through 2030, the plan is to offset the residual emissions from those metric tons of CO₂e that have not been reduced or avoided through measures to improve eco-efficiency and circular economy performance during the operation and maintenance phase.

1. Measurement and establishment of baseline
2. Implementation of measures to reduce or avoid emissions
3. Emissions offsets

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

- The emissions reported to ISA and verified by an accredited third party, as well as those from the verified GHG inventory, will be the emissions to be offset under Scopes 1 and 2.
- We will offset Scopes 1 and 2, which we measure using the corporate GHG inventory tool.
- 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.
- Energy transmission companies will offset 10% of Scope 3 excluding emissions from transmission losses.

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.

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 the formal suitability and compliance requirements of our internal regulations and applicable legislation.

- Projects developed in communities (indigenous, extractivist, family farmers, among others) must respect the specific laws pertaining to 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

For more information on the carbon offset processes of ISA and its companies, see the carbon neutrality certificate for ISA and its companies and their respective carbon neutrality statements.

4. MEASURING THE NET ZERO TARGET PERFORMANCE OF ISA AND ITS COMPANIES

4.1 Quarterly Follow-Up

The peak emissions target for each of the companies will be monitored on a quarterly basis. 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.

$$C.E.NZ(\%) = 100\% + [1 - [E.actual\ quarter_{Tn}(tCO_2e)/E.quarter_{Target}(tCO_2e)]]$$

- **C.E.NZ(%)** = Compliance with Net Zero Maximum Emissions Limits
- **E.Actual quarter_{Tn}(tCO₂e)** = Actual emissions for the quarter under review in tCO₂e
- **E.Quarter_{Target}(tCO₂e)** = Maximum emissions for the target of the quarter under review, in tCO₂e

For quarterly target tracking 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 the calculation of 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; data for March calculated using a linear average based on consumption figures for January and February of the same year.
- ii. Second follow-up (July): actual data for March and April; data for May calculated using a linear average based on consumption figures for March and April of the same year.
- iii. Third follow-up (October): actual data for June and July; data for August calculated using a linear average based on consumption figures for June and July of the same year.
- iv. Fourth follow-up (January): actual data for the entire year.

Standardizations (refinements) must be officially requested by each company via email to that company's strategy department, which reports to ISA's strategy department; ISA's strategy department, together with the Sustainability and Operations departments, then respond with approval or denial of the refinement.

4.2 Annual Follow-Up

The follow-up at the end of 2026 for the TBG of ISA and its companies will depend on the guidelines applied based on 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.

Standardizations (debugging) must be officially requested by each company 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

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 in the following way

$$compliance\% = \frac{\sum_{2022}^{2026} \text{Net Zero pathway emissions}}{\sum_{2022}^{2026} \text{real emissions performance}}$$

The indicator is positive: the lower the total actual emissions of the company between 2022 and 2026, the higher the compliance percentage will be.

The consolidated data on actual emissions performance will be derived from the consolidated 2022–2026 data in the “2026 Targets” file, and the consolidated 2026 data will be derived from the quarterly monitoring file for the fourth quarter of 2026.

5. INVESTMENT IN EMISSIONS REDUCTION

Each year, ISA's Corporate Sustainability Department issues budget guidelines for the following year, which include recurring funds for the implementation of eco-efficiency measures designed to help achieve the targets. Each

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

company reviews and approves the budget for the following year with its finance departments and establishes its investment plans.

1.1 Environmental Investment in Operations and Maintenance 2025

COMPANY	INITIATIVE	INVESTMENT (COP)
ISA ENERGÍA BOLIVIA	LED Lighting Costs: BOB 78,862.70	45,110,253.03
ISA ENERGÍA BRASIL	- Both mandatory and voluntary environmental investment: BRL 4,222,179.00 - Environmental Management System BRL 4,134,285.49 - Waste-related expenses: BRL 104,195.90	BRL 4,460,660.83
ISA ENERGÍA COLOMBIA	- Eco-efficiency COP 931,668,343.88 - Comprehensive Climate Change Management COP 62,430,152.00 - Biodiversity COP 6,576,141,482.13 - Conexión Jaguar COP 25,613,319.41 - Studies and licenses COP 2,955,288,912.30 - Monitoring: COP 1,710,231,341.46	COP 12,261,373,551.18
CORPORATE ISA	OTHER EXPENSES COP 1,721,997,680.55	COP 1,721,997,680.55
ISA VÍAS CHILE	- Both mandatory and voluntary environmental investment. R: CLP 198,794,647 - Specify the investment made that had a positive impact on eco-efficiency performance and the return on investment of USD 15,000.	COP 996.040.187,37
ISA ENERGÍA PERÚ	- Environmental investment, including biodiversity management: USD 489,648 - eco-efficiency projects: USD 474,289 - Environmental commitments: USD 66,167	COP 4,008,299,480.64
TRANSELCA	- Innovation Project: SF6 Recovery (COP 287,838,761.14) - Pilot Laboratory for Energy Solutions (23,289,711.34 COP)	COP 311,128,472.48
ruta costera	- Replacement of LED lights: 1,000,000,000 - UF 4 Solar Lighting System: 3,500,000,000	COP 4,500,000,000
INTERNEXA	- Expenditures on Environmental Compensation and Management in 2025 (COP 9,250,000) - Update of the company's environmental legal framework and environmental assessment (COP 6,528,000)	COP 15,778,000

Table 7. Environmental investment by companies. Source: Prepared by ISA.

6. RELATED DOCUMENTS

1. 2025 Integrated Management Report.

2. Indicators Manual: Calculation and Verification of Compliance with the 2026 Net Zero Pathway for ISA and Its Subsidiaries.

3. 2025 Carbon Neutrality Declaration
4. ICONTEC-Verified GHG Inventory Report for 2025.