

**DECLARATION OF CONFORMITY
INDEPENDENT VERIFICATION FOR INDICATORS**



**Reference-Based Disclosure in Accordance with the GRI Standards
INTERCONEXIÓN ELECTRICA SA ESP-ISA**

These topic standards or contents have been prepared exclusively for the benefit of the companies of **INTERCONEXION ELECTRICA SA ESP-ISA**.

The adaptation of the contents of the environmental topic standards of the companies of **INTERCONEXIÓN ELECTRICA SA ESP-ISA** has been reviewed in accordance with the **Global Reporting Initiative (GRI Standards)** guidelines for sustainability reporting, as well as the procedure for the verification of specific contents established by **ICONTEC**.

The preparation and content is the responsibility of the management of the companies of **INTERCONEXION ELECTRICA SA ESP-ISA**; AS WELL AS TO DEFINE, ADAPT AND MAINTAIN THE MANAGEMENT SYSTEMS AND INTERNAL CONTROL FROM WHICH THE INFORMATION IS OBTAINED FOR EACH OF THE INDICATORS AND/OR SPECIFIC CONTENTS.

Our responsibility is to issue an independent report and conclusion based on the procedures performed during our limited assurance engagement. This engagement was planned and executed in accordance with ICONTEC's Sustainability Reporting Verification Protocol, which incorporates the requirements of the **GRI Standards** and **ISAE 3000 (International Standard on Assurance Engagements)**, international standard issued by the International Auditing and Assurance Standards Board (IAASB) that establishes guidelines for conduct assurance engagements other than audits or historical reviews of financial information

The scope of the engagement, as agreed with ICONTEC, included the verification of selected topic standards and/or specific contents reflecting sustainability performance for the period from **January 1, 2025, to December 31, 2025**.

We conducted a review and verification of the information provided by ISA, enabling us to conclude on both:

- The organization's adherence to transparency principles, and
- The reliability of the reported specific indicators.

The procedures performed included:

- Review of indicators and specific contents reported in the MERO platform.
- Assessment of alignment with the GRI Standards framework.

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- Interviews with personnel responsible for environmental indicators.
- Evaluation of data collection, validation, and consolidation processes.
- Analysis of reported values through supporting documentation, including sampling of evidence and verification of measurement units.

The external verification was conducted remotely by ICONTEC on **April 28, 2026**

Verified and assured topic standards:

GRI Standard	Contents	Assured range
GRI 302-1	Energy consumption within the organization	Comparison of primary sources of information in relation to what is reported on the MERO platform
GRI 303-5	Water consumption	
GRI 306-3	Waste generated	
GRI 306-5	Waste destined for disposal	
Own indicator	Waste used	

The value obtained for each of them is as follows:

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	GRI 303-5 WATER CONSUMPTION (m3)		GRI 302-1 ENERGY CONSUMPTION (MWh)	WASTE (t)		
BRANCH	TOTAL WATER CONSUMPTION	WATER CONSUMPTION IN WATER- STRESSED AREAS	ELECTRIC POWER	GRI 306-3 WASTE GENERATE D	GRI 306-5 WASTE DESTINED FOR DISPOSAL	OWN INDICATOR WASTE USED
ISA BOLIVIA	2014,21	94,60	604,01	2,18	1,83	0,35
ISA CORPORATE	2770,54	0,00	601,40	6,50	1,90	4,60
ISA VIAS CHILE	118486,00	0,00	18180,62	127846,81	26914,57	100932,24
ISA ENERGIA BRASIL	58423,75	135,00	52068,20	3906,80	342,57	3564,23
ISA ENERGIA REP ISA ENERGY DAMN IT ISA ENERGIA PERU	29726,24	23103,20	8071,98	83,63	66,01	17,62
ISA ENERGIA CHILE	971,20	0,00	2183,93	19,18	18,35	0,83
COASTAL ROUTE	16175,69	0,00	3285,72	18157,36	4289,40	13867,96
ISA ENERGIA COLOMBIA	50863,20	6434,00	10353,00	65,11	48,57	16,54
TOTAL	279430,83	29766,80	95348,86	150087,57	31683,20	118404,37

In addition, these topic standards were also evaluated for the ISA ENERGIA COLOMBIA (Construction) and are presented separately below:

	GRI 303-5 WATER CONSUMPTION (m3)		GRI 302-1 ENERGY CONSUMPTION (MWh)	WASTE (t)		
BRANCH	TOTAL WATER CONSUMPTION	WATER CONSUMPTION IN WATER- STRESSED AREAS	ELECTRIC POWER	GRI 306-3 WASTE GENERATED	GRI 306-5 WASTE DESTINED FOR DISPOSAL	OWN INDICATOR WASTE USED

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ISA ENERGIA COLOMBIA (Construction)	5188,29	0	281930,40	25473,00	22776,00	2696,96
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Conclusion:

Based on our limited assurance procedures, we conclude that the selected topic standards and specific contents of **INTERCONEXIÓN ELÉCTRICA S.A. E.S.P. (ISA)** have been prepared, in all material respects, in accordance with the “Guide for the Preparation of Sustainability Reports” of the **GRI Standards**.

The information complies with the applicable reporting principles and is considered reliable based on the procedures performed. We did not identify any evidence that would lead us to believe that the reported information contains material misstatements.

It is important to note that a limited assurance engagement provides a lower level of assurance than an audit. Therefore, we do not express an audit opinion on the verified indicators and contents.

The organization has received a detailed report outlining improvement opportunities identified during the verification process.

Independence

This engagement was conducted in accordance with the applicable ethical requirements, which include independence, integrity, objectivity, professional competence, due care, confidentiality, and professional conduct.

ICONTEC maintains systems and processes to monitor compliance with these requirements and to prevent conflicts of interest.

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Restrictions on use and distribution

This statement has been prepared exclusively to provide assurance on the specified indicators and/or contents of **INTERCONEXION ELECTRICA SA ESP-ISA**, for the year ending **December 31, 2025**, in accordance with ICONTEC's verification procedures on sustainability indicators.

It is intended solely for stakeholders of the organization and should not be used or distributed for any other purpose.

ICONTEC Colombian Institute of Technical Standards and Certification

A handwritten signature in black ink, appearing to read "Juan Felipe Mora", enclosed within a large, loopy oval stroke.

Juan Felipe Mora
Director Regional
Date 2026-06-16

LJDO