



AS-2034-20

Limited and independent assurance statement on the Annual Management Report 2019 - Surtigas S.A. E.S.P.

To Surtigas S.A. E.S.P. management office:

Scope

By the request of **Surtigas S.A. E.S.P.** (hereinafter **Surtigas** or the Company), we have carried out limited assurance procedures to its "Annual Management Report 2019" (hereinafter the report). The objective of this commitment was to obtain a limited level of assurance with respect to the assertions and data related to sustainability performance and the coverage of the respective importance issues within the report.

Our responsibility performing limited assurance activities is only with **Surtigas** management office; therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

Surtigas management office is responsible for the preparation of the Annual Management Report 2019 and its supporting information. This responsibility includes designing, implementing and maintaining internal relevant controls to the preparation of an Annual Management Report that is free of considerable misstatements, selecting and applying appropriate reporting principles and using measurement methods and estimates that are reasonable in the different circumstances.

Our responsibility is to issue a limited and independent assurance statement based on the procedures applied during our review.

Limitations of our assurance engagement

The limitations of our assurance engagement are as follows:

- ▶ The statements made by third parties within the text of the Annual Management Report 2019 related to the performance of **Surtigas** were not included in the scope of our assurance engagement.
- ▶ Both the materiality and the correspondence of the thematic contents and material aspects are not part of the scope of this verification.
- ▶ The principles of the Global Compact and the Sustainable Development Goals (SDGs) were not part of the limited assurance engagement.

The scope of our work included the information reported by **Surtigas**, in order to validate the responses to the thematic contents of performance, the general contents and the management approaches of the GRI Standards methodological framework, referenced at the end of this document.

Assurance statement criteria

We have carried out our review work in accordance with:

- ▶ The guidelines of the Global Reporting Initiative (GRI) on its GRI Standards version.



- ▶ ISAE 3000 verification standard (International Standard on Assurance Engagements ISAE 3000) established by the International Auditing and Assurance Board (IAASB) of the International Federation of Accountants (IFAC).

We believe that these criteria are appropriate given the purpose of our limited assurance engagement.

Performed procedures

Our procedures were designed in order to:

- ▶ Determine that the information and data presented in the Annual Management Report 2019 are duly supported by appropriate evidence in each circumstance.
- ▶ Determine that the Annual Management Report 2019 has been prepared in accordance with GRI Standards, as reported by **Surtigas**.
- ▶ Confirm the compliance option declared by **Surtigas** on its Annual Management Report 2019, according to GRI Standards.

The verification procedures performed were as follows:

- ▶ To obtain documented evidence that supported the information of the contents within the report.
- ▶ To review the relevant quantitative and qualitative information of the thematic contents related to the materiality of

Surtigas included in the Annual Management Report 2019.

Our responsibility was limited exclusively to the mentioned procedures, corresponding to a limited and independent assurance review, which served as the basis for our conclusions.

The scope of our work is substantially less than that of a reasonable security. Therefore, the security provided is also minor. This statement cannot be understood as an audit report in any case.

Conclusions

Based on the procedures performed and in accordance with the criteria of the assurance commitment, we state the following conclusions on **Surtigas** Annual Management Report 2019, which should be read in conjunction with the limitations of the assurance engagement, as described above:

- ▶ We are not aware of aspects related to the performance of **Surtigas** that have been excluded from the Annual Management Report 2019, for the verified contents.
- ▶ We are not aware of important aspects excluded by **Surtigas** on the content of their Annual Management Report 2019.
- ▶ We are not aware of important errors in the assertions made by **Surtigas** management in their Annual Management Report 2019.



- ▶ It was not revealed any aspect that makes us to believe that the information and data published in the Annual Management Report 2019 of **Surtigas** are not presented correctly.
- ▶ It was not revealed any aspect that makes us to believe that the Annual Management Report 2019 of **Surtigas** has not been prepared in accordance with GRI Standards.
- ▶ It was not revealed any aspect that leads us to believe that the "Core" or "Essential" compliance option declared by **Surtigas** does not meet the requirements for such level as

established in the GRI Standards in terms of its management approaches, general and thematic contents.

Cordially,

A handwritten signature in black ink, appearing to read 'Felipe A. Jánica Vanegas', written over a light blue horizontal line.

Felipe A. Jánica Vanegas
FAAS-CCaSS Leader EY Latam North
Ernst & Young Audit S.A.S.

March 10, 2020
Bogotá D.C., Colombia



Annex. Thematic GRI contents and own Promigas indicators verified

Subject matter	Thematic GRI content or own indicator
Economic performance	201-1. Direct economic value generated and distributed.
New business development	Promigas 3. Indicators of new businesses.
Legal and regulatory management	206-1. Legal actions for anti-competitive behavior, anti-trust, and monopoly practices.
	307-1. Non-compliance with environmental laws and regulations.
	419-1. Non-compliance with laws and regulations in the social and economic area.
Develop competitive solutions	Promigas 4. Loyalty index, general quality of services and number of attributable complaints per 10,000 users.
Quality of customer services	Promigas 5. Petitions, complaints and claims of the PWR community and environmental communities.
Integrity and continuity of service	Promigas 10. Service interruption events.
Process efficiency and effectiveness	Promigas 6. Availability of gas distribution assets (%).
	Promigas 8. Percentage of leaks in gas distribution (%).
	Promigas 9. Gas leaks (leaks / km-year).
Security in all processes	403-1. Occupational health and safety management system.
	403-2. Hazard identification, risk assessment, and incident investigation
	Promigas 18. Percentage of compliance with HSE conditions (%).
Resource and waste management	302-1. Energy consumption within the organization.
	302-3. Energy intensity.
	302-4. Reduction of energy consumption.
	303-1. Interactions with water as a shared resource.
	306-2. Management of significant waste-related impacts.
Climate change	305-1. Direct (Scope 1) GHG emissions.
	305-2. Energy indirect (Scope 2) GHG emissions.
	305-3. Other indirect (Scope 3) GHG emissions.
	305-4. GHG emissions intensity.
	305-5. Reduction of GHG emissions
	305-6. Emissions of ozone-depleting substances (ODS).



Subject matter	Thematic GRI content or own indicator
Biodiversity care	304-1. Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
	304-2. Significant impacts of activities, products, and services on biodiversity.
	304-4. IUCN Red List species and national conservation list species with habitats in areas affected by operations.
Sustainable supplier management	204-1. Proportion of spending on local suppliers.
	308-1. New suppliers that were screened using environmental criteria.
	414-1. New suppliers that were screened using social criteria.
	Promigas 11. Progress in the management systems of significant contractors (%).
	Promigas 12. Percentage of contracts that include clauses requiring compliance with legal obligations in health and safety.
	Promigas 13. Percentage of significant providers that receive health and safety training.
Promotion of local development	Promigas 14. Supplier performance evaluation.
	411-1. Incidents of violations involving rights of indigenous peoples.
	413-1. Operations with local community engagement, impact assessments, and development programs.
Contribution to the quality of education	Promigas 16. Initiatives to promote local development.
	Promigas 17. Investment in education.
Integral development	401-1. New employee hires and employee turnover.
	401-2. Benefits provided to full-time employees that are not provided to temporary or part-time employees.
	404-3. Percentage of employees receiving regular performance and career development reviews.
Knowledge management	404-1. Average hours of training per year per employee.
	404-2. Programs for upgrading employee skills and transition assistance programs.
Health at work	403-3. Occupational health services.
	Promigas 19. Investment in employee health and safety.
Ethical culture	205-2. Communication and training about anti-corruption policies and procedures.
	205-3. Confirmed incidents of corruption and actions taken.
No-subject matter	Thematic GRI content or own indicator
Promotion and respect of Human Rights	406-1. Incidents of discrimination and corrective actions taken.
Risk management	Promigas 1. Percentage of compliance with action plans for risk mitigation.