



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

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

AS-2231-20

Scope

By the request of Promigas S.A. E.S.P. (hereinafter **Promigas** or the Company), we carry 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 **Promigas** management office; therefore, we do not accept or assume any responsibility for any other purpose or against any other person or organization.

Promigas 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.

Promigas reported information from its subsidiaries within the report which will be identified in the table of thematic contents and own indicators verified as follows: Promisol S.A.S. (1); Promioriente S.A. E.S.P. (2); Sociedad Portuaria El Cayao S.A. E.S.P. (3) and Transportadora de Metano E.S.P. S.A. (4)

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 **Promigas** were not included in the scope of our assurance commitment.
- ▶ 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 commitment.

The scope of our work included the information reported by **Promigas**, 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.

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Assurance statement criteria

We have carried out our review work in accordance with:

- ▶ GRI Standards.
- ▶ 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 commitment.

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 the GRI Standards, as reported by **Promigas**.
- ▶ Confirm the compliance option declared by **Promigas** in its Annual Management Report 2019, according to the GRI Standards.

The performed procedures developed were the following:

- ▶ We obtained documented evidence that supported the information of the contents reported in the report.
- ▶ We review the relevant quantitative and qualitative information of the thematic contents related to the materiality of Promigas 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 less. 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 the Promigas Annual Management Report 2019, which should be read in conjunction with the limitations of the assurance commitment, as described above:

- ▶ We are not aware of aspects related to the performance of **Promigas** that have been excluded from the Annual Management Report 2019, for the verified contents.



- ▶ We are not aware of important aspects excluded from the trials of **Promigas** on the content of the Annual Management Report 2019.
- ▶ We are not aware of important errors in the assertions made by the management of **Promigas** in the Annual Management Report 2019.
- ▶ It has not revealed any aspect that makes us believe that the information and data published in the Annual Management Report 2019 of **Promigas** are not presented correctly.
- ▶ It has not revealed any aspect that makes us believe that the Annual Management Report 2019 of **Promigas** has not been prepared in accordance with the GRI Standards.
- ▶ It has not revealed any aspect that leads us to believe that the "Core" or "Essential" compliance option declared by **Promigas** 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', is written over a light grey circular stamp.

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

April 06, 2020
Bogotá D.C., Colombia.



Annex. Topic specific standards and own indicators verified:

Material topic	Topic specific Standards or own indicators
Economic performance	201-1. Direct economic value generated and distributed
	Promigas 2. Contracted capacity of the transportation system ^{2,4}
	203-2. Significant indirect economic impacts
Development of competitive solutions through innovation	Promigas 6 A. % of gross revenue on innovation
	Promigas 6 B. % of net revenue from innovation
	Promigas 6 C. FTE for R + D + i
Sustainable management of suppliers	204-1. Proportion of spending on local suppliers
	Promigas 11. Percentage of progress in management systems of significant contractors ^{1,2,3,4}
	Promigas 13. Percentage of significant suppliers receiving training in health and safety ^{1,2,3,4}
	Promigas 14. Suppliers performance evaluation ^{1,2,4}
Promotion of local development	Promigas 16. Social investment
	413-1. Operations with local community engagement, impact assessments, and development programs
Corporate governance	205-2. Communication and training about anti-corruption policies and procedures
	205-3. Confirmed incidents of corruption and actions taken
New business development	Promigas 3. New business ^{1,2,3,4}
Care of Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas ³
	304-2. Significant impacts of activities, products, and services on biodiversity
	304-3. Habitats protected or restored
	304-4. IUCN Red List species and national conservation list species with habitats in areas affected by operations
Climate Change	305-1. Direct (Scope 1) GHG emissions ^{3,4}
	305-2. Energy indirect (Scope 2) GHG emissions
	305-2. Other indirect (Scope 3) GHG emissions
Risk management	Promigas 1. Percentage of compliance with action plans for mitigation
Resource and waste management	302-1. Energy consumption within the organization ⁴
	303-1. Interactions with water as a shared resource
	306-2. Waste by type and disposal method
Legal and regulatory management	307-1. Non-compliance with environmental laws and regulations
	419-1. Non-compliance with laws and regulations in the social and economic area
Integral development	401-1. New employee hires and employee turnover ^{1,2,3,4}
	404-3. Percentage of employees receiving regular performance and career development reviews
	Promigas 19. Integral health investment
Knowledge management	404-1. Average hours of training per year per employee ^{1,2,3,4}
Human Rights	406-1 Incidents of discrimination and corrective actions taken
	412-2. Employee training on human rights policies or procedures
Strengthening the organizational climate	Promigas 20. Organizational climate ^{1,2,3,4}



Material topic	Topic specific Standards or own indicators
Security in all processes	403-1. (2018) Occupational health and safety management system ³
	403-2. (2018) Hazard identification, risk assessment, and incident investigation ^{1,2,3,4}
	403-3. (2018) Occupational health services ^{1,2,3,4}
	404-4. (2018) Worker participation, consultation, and communication on occupational health and safety ^{1,2,3,4}
	403-5. (2018) Worker training on occupational health and safety ^{1,2,3,4}
	403-6. (2018) Promotion of worker health ^{1,2,3,4}
	403-8. (2018) Workers covered by an occupational health and safety management system ^{1,2,3,4}
	403-9. Work-related injuries ^{1,2,3,4}
	403-10. (2018) Work-related ill health ^{1,2,3,4}
	Integrity and continuity of service
Promigas 7. Continuity	
Promigas 8. Reliability ^{2,3,4}	
Promigas 9. Service interruption events ^{1,2,4}	
Quality of customer services	Promigas 10. Leak rate
	Promigas 4. Attention of requests, complaints and claims of our clients ^{1,2,3,4}
	Promigas 5. Loyalty of our customers