



Discussion of the Financial Statements at December 31, 2021 and their attachments

- a. 2021 Sustainability Report
- b. 2021 Annual Corporate Governance Report
- c. **2021 Transactions with Related Parties Report**
- d. Presentation of Separate and Consolidated Financial Statements for the period between January 1 and December 31, 2021.





Executive Summary

COP billion

- During the fourth quarter of 2021, GEB disbursed resources to TRECOSA worth USD 11 million. As of December 31, TRECOSA owes GEB USD 56 million. The total Intercompany loan will be worth USD 70 million.
- In December 2021, partial prepayment of the receivable obligation was received from GEBBRAS PARTICIPACOES LTDA worth USD 22 million.
- Through Resolution No. 3147 of December 10, 2021, the Ministry of Finance and Public Credit authorized the execution of a debt management operation consisting of modifying the maturity of the loan from 3 to 7 years (bullet amortization on December 10, 2025) for the intercompany loan with EEB PERU HOLDINGS worth USD 53 million.
- On June 29, GEB and TGI signed Addendum No. 3 to Contract No. 75001 corresponding to the technical support service:
 - ✓ The values to be paid for the services provided as of 2021 may not exceed the annuity equivalent to 1.2%, plus VAT.



Principal Transactions with Related Parties

COP billion

| Related Party | Description | Assets | Liabilities | Revenue | Expense |
|------------------|------------------------------|--------|-------------|---------|---------|
| TGI | Loan | 1,485 | - | 71 | - |
| | Technical support | 3 | - | 3 | - |
| Gebbras | Loan | 251 | - | 15 | - |
| Trecsa | Loan | 228 | - | 5 | - |
| | Technical support | 17 | - | - | - |
| | Other | 2 | - | - | - |
| EEBIS Guatemala | Technical support | 7 | - | - | - |
| EEB Peru H | Loan | - | 211 | - | 5 |
| EEB Gas | Loan | - | 101 | - | 5 |
| Codensa | Lighting agreement | - | 1 | - | - |
| Vanti | Dividends | 15 | - | - | - |
| Capital District | Democratization agreement(*) | 0 | - | 0 | - |

* Democratization agreement worth COP 158 million