



Materiality 2024

Materiality analysis

The materiality analysis is the process for identifying sustainability issues that are important to the organization and its stakeholders and that have a direct or indirect impact on company processes. This exercise allows the company to know the opinion, expectations, and needs of stakeholders as well as the environmental, social, and economic impacts on the environment.

Construction of the materiality matrix

The matrix has two axes that consider:

External relevance: expectations of key audiences, trends, emerging regulation and global commitments, company benchmarks in the sector, standards and reporting frameworks, and analyst requirements.

Internal relevance: company corporate strategy, company risk matrix, and expectations of board members and senior management.

ISA’s materiality matrix is composed of the materiality analyses of the companies: ISA, ISA Intercolombia, ISA Transelca, XM, ISA REP, ISA ENERGÍA in Brazil and Chile, and ISA VÍAS in Chile. The location of each issue in the matrix, according to its value in each axis, allows identifying the most important issues for both the company and the stakeholders. The materiality analysis determined ten relevant issues

During 2024, the third measurement of reputation and materiality was carried out, yielding the following results:

Trust and support from key audiences

- 62% fully trust
- 33% have a good impression
- 5% mistrust or are indifferent

Audiences associate ISA with

- Strength
- Sustainability
- Excellence

ISA and its companies reputation index: **4,2** 5



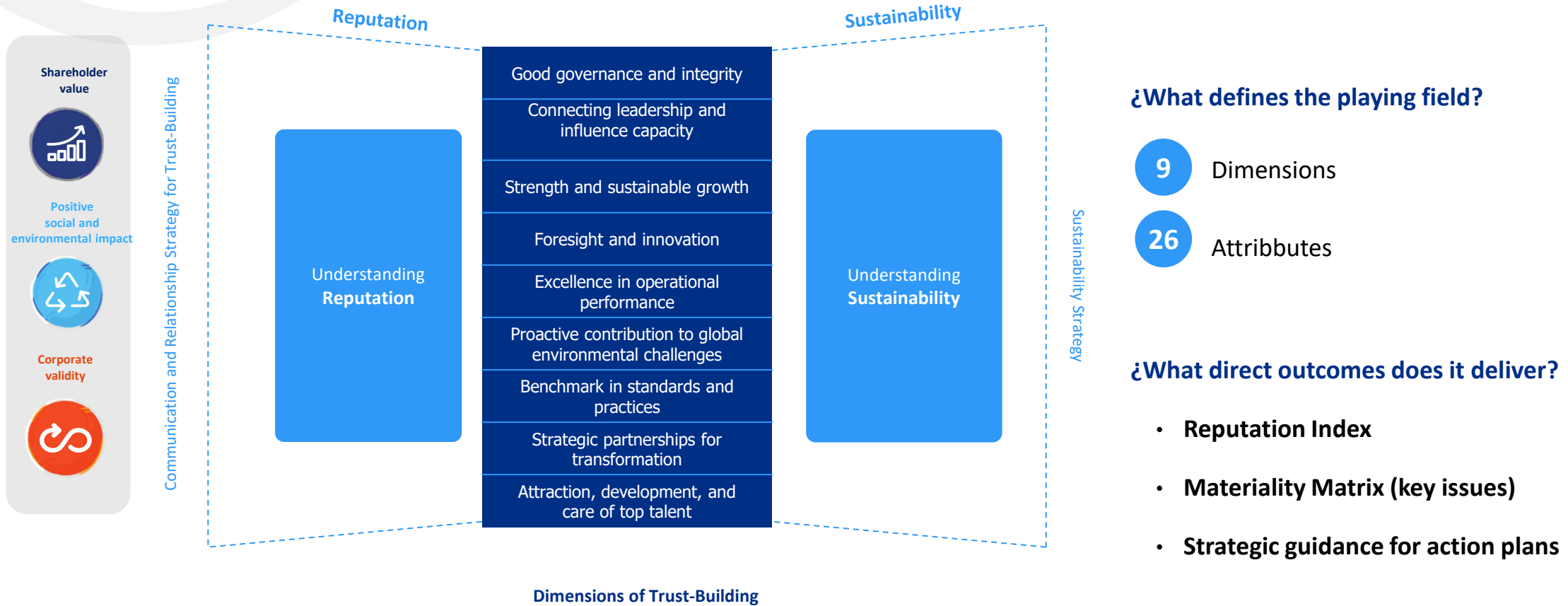
Data Sheet Measurement 2024

Methodology Mixed (quantitative and qualitative)	8 Companies	3,351 On line surveys
3,723 People surveyed	352 In-depth surveys	20 Discussion sessions

Publics
States, shareholders, suppliers, opinion leaders, media, trade associations, customers, communities, investors, NGOs, allies, academia, innovation environment & society

An Integrated Sustainability and Reputation Model

Focused on contributing to the corporate strategy and standardized across 8 companies in 4 countries.



Materiality matrix



Critical relevance

- 25 Occupational safety and health for direct and indirect professionals
- 17 Driver of solutions to facilitate the energy transition and mitigate and adapt to climate change
- 6 Ability to meet financial and business objectives by taking advantage of opportunities and ensuring corporate validity
- 7 Appropriate growth strategy in line with the challenges of the environment and the future
- 12 Fulfilling the value proposition with rigor and excellence
- 16 Management of environmental and climate impacts associated with the activities
- 8 Flexibility in risk appetite and versatility to pursue new business opportunities
- 9 Optimization of resources between ISA and the companies to enhance the value generated
- 13 A benchmark in its standards and practices

High relevance

- 18 Contribution to sustainable development and transformation of territories
- 10 Foreseeing and preparing for challenges and trends
- 3 Diverse governance structure and composition that responds to strategy risks
- 19 Closeness and dialogue with stakeholders and listening to their expectations
- 20 Respect and promotion of human rights
- 23 Attractive employer committed to the well-being of employees
- 2 Ethical, honest, and transparent behavior
- 11 Innovation culture with flexibility and agility
- 4 Influential, inspiring company with the ability to foresee, adapt, and positively transform the environment

Medium relevance

- 15 Leadership in initiatives to contribute to the protection of ecosystems and biodiversity
- 24 Ability to produce highly qualified professionals who learn and see themselves committed to the organization in the long term
- 1 Independence from the government and third parties
- 26 Management of equity, diversity, and inclusion
- 14 Security of infrastructures, information, and cybersecurity
- 21 Long-term empowering alliances that enable the achievement of common purposes, enhance the capabilities of the parties, and generate positive impacts
- 5 Inspirational, adaptive, influential, and transformative leaders
- 22 Third-party risk management

Dimensions

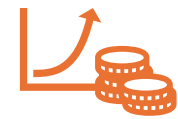


Double materiality analysis

Adopting the concept of double materiality means that companies should consider risks and opportunities from both a financial and an impact perspective. Impact materiality is the materiality previously presented in this report, which is commonly assessed by companies. Financial materiality complements the measurement of companies' materiality and involves identifying those "environmental, social and/or governance issues that can generate a significant effect on an organization's financial performance and its ability to generate value" (GRI)

During the period, an internal double materiality analysis was carried out, which included:

- 1) the environmental and social impacts generated to the environment or society;
- 2) environmental risks and opportunities that may affect the ability to create long-term value in the organization;
- 3) economic and governance performance



Accounting

Income statement > 5% of net profit or loss before taxes.
Statement of financial position or cash flows > 5 % of assets, liabilities or equity; cash flows from operating, investment, or financing activities



Risk

Critical risk prioritization criterion:
Very high > USD 53 million (3% of ebitda)



Growth

1 % of the market capitalization)



Sustainability

Qualitative and quantitative information on an organization's impacts on the economy, environment, and people is reported.

The materiality map defined by the Sustainability Accounting Standards Board (SASB) for the energy utility and generators sector, the materiality of stakeholders and the identification of material risks were reviewed. Joining the common points of each of these elements and the material map of SASB results in the double materiality

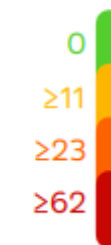
Material topics

- 17 Strategy for mitigation and adaptation to the effects of climate change
- 25 Occupational safety and health for direct and indirect employees
- 16 Management of environmental impacts related to activities
- 12 Fulfilling the value proposition with rigor and excellence

Materiality assessment integrated in company's ERM process

Critical relevance	Risk	Impact (+) (-)
25 Occupational safety and health for direct and indirect professionals	Occupational Health & Safety/Legal/ Social	(+) (-)
17 Driver of solutions to facilitate the energy transition and mitigate and adapt to climate change	Regulatory/Business Operations/Supply chain/Financial/Social	(+) (-)
6 Ability to meet financial and business objectives by taking advantage of opportunities and ensuring corporate validity	Regulatory/Financial/Social/Market, Competition, mergers & acquisitions/Environmental/Property tax/Project design & construction	(+) (-)
7 Appropriate growth strategy in line with the challenges of the environment and the future	Financial/Market, competition, mergers & acquisitions/Regulatory/Political	(+) (-)
12 Fulfilling the value proposition with rigor and excellence	Business operations/Regulatory/Legal/Environmental/Social/Property Tax/Project Design & construction/Supply Chain/Occupational Health & Safety	(+) (-)
16 Management of environmental and climate impacts associated with the activities	Project design & construction/Legal/Business operations/Supply Chain/Occupational Health & safety/Environmental/ Property Tax/Social	(+) (-)
8 Flexibility in risk appetite and versatility to pursue new business opportunities	Financial	(+) (-)
13 A benchmark in its standards and practices	Business operations/Regulatory/Legal/Environmental Property Tax/Social/Project design & construction/Supply Chain/Occupational Health and Safety	(+) (-)
18 Contribution to sustainable development and transformation of territories	Regulatory/Legal/Social/Business operations	(+) (-)

Financial



Financial resource scale USD million**
** Approved by the Audit and Risk Committee held in August 2024

- 2 Critical risks
- 3 Significant risks
- 1 Important risk
- 5 Low risk

Materiality assesment results signed by Board of Directors

ACTA 46
COMITÉ DE GOBIERNO CORPORATIVO, SOSTENIBILIDAD, TECNOLOGÍA E INNOVACIÓN (GSTI)

Acta n.º:	46	Fecha:	20 de diciembre de 2024
Tema:	Comité de GSTI sesión ordinaria n.º 46		
Lugar/Modalidad:	Presencial		
Hora de inicio:	10:00 a. m.	Hora fin:	12:00 m.

Miembros del Comité GSTI:	
1. Fabiola Leal Castro	
2. Juan Pablo Zárate Perdomo	
3. Lucía Cristina Díaz Armenta	
Por parte de la Administración de ISA:	
Jorge Andrés Garrillo	Presidente ISA
Sonia Abuchar Alemán	VP Jurídica y secretaria del Comité de GSTI
Juliana Suso Jaramillo	VP Relaciones Institucionales
Olga Lucía López	VP Tecnologías de Información

ORDEN DEL DÍA CONVOCATORIA

Agenda de la reunión

Nº	Tema	Naturaleza	Hora	Duración
1	Instrucciones de seguridad	Informativo	10:00-10:05	5 min.
2	Inicio reunión <ul style="list-style-type: none"> Verificación de quorum Aprobación del orden del día Declaración de conflictos de interés Aprobación del acta 45 del 21 de noviembre de 2024. 	Decisorio	10:05-10:10	5 min.
3	Píldora tecnológica	Informativo	10:10 – 10:15	5 min.
4	Resultados Reputación y materialidad	Informativo	10:15 – 11:15	60 min.
5	Varios	Informativo	11:15-11:25	10 min.

DESARROLLO DE LA REUNIÓN

4. Resultado del estudio de reputación y materialidad de ISA y sus empresas

Presentaron Jerusalem Hernández, socia de KPMG España y Juliana Suso.

Se presentaron los resultados de la investigación que se realizó con 3.723 personas impactadas por el entorno y las condiciones sociopolíticas de los países donde tiene presencia. Algunos de los principales hallazgos del ejercicio fueron:

La reputación y las expectativas de los grupos de interés de ISA y sus empresas se ven impactadas por el entorno y las condiciones sociopolíticas de los países donde tiene presencia. Algunos de los principales hallazgos del ejercicio fueron:

En materia de reputación: i) ISA tiene un capital reputacional fuerte, sin embargo, las expectativas de los grupos de interés son cada vez más crecientes. ii) La reputación de ISA (en escala de 1 a 5) disminuyó 0,2 respecto a la medición anterior: de una valoración de 4,4 en 2022 a 4,2 este año. No obstante, la reputación consolidada de las empresas se conserva estable en 4,2. iii) La calificación general sobre la confianza que despierta ISA se sitúa en un nivel alto, cercano a la confianza plena. Los puntos fuertes señalados son la capacidad de solvencia y el compromiso con la sostenibilidad. La principal alerta está enmarcada en una mayor propensión a la politización. iv) Buen gobierno, excelencia y solidez son las claves tanto en la construcción como en la destrucción confianza. v) La mayor brecha entre reconocimiento y expectativa se refleja en la dimensión de liderazgo, seguida por anticipación e innovación y buen gobierno e integridad.

Respecto a las expectativas frente ISA y empresas son: i) Custodia del buen gobierno, especial sensibilidad respecto a la independencia. ii) Excelencia en el cumplimiento de su actividad. iii) Compromiso con el desarrollo socioeconómico. iv) Solidez y crecimiento.

El Comité preguntó, respecto a resultados del estudio, si es posible identificar qué temas son atribuibles a la Empresa y cuáles al contexto país, industria u otros países. Se respondió que el estudio no tiene un tratamiento estadístico para separar estos comportamientos. Sin embargo, al compararlos con otros países y sectores, se ha observado un aumento en intolerancia y exigencias de los grupos de interés. El estudio ofrece detalles cuantitativos y cualitativos de cada público, permitiendo a la empresa planificar acciones para fortalecer la confianza según las expectativas y el reconocimiento.

Por otra parte, ISA se percibe con gran potencial de transformación, pero con poca agilidad. La flexibilidad abarca el apetito al riesgo, la colaboración con aliados y proveedores, las dinámicas corporativas y la agilidad.

El Comité preguntó sobre cuál debería ser el enfoque para mantener una interacción transparente y clara con ellos. Debido a la situación actual de la organización y la información difundida por los medios de comunicación

El *World Economic Forum* señala que la desinformación es uno de los riesgos actuales más relevantes. Según su estudio, los medios de comunicación se encuentran en la segunda posición más alta de "Confianza" en la pirámide de advocacy, gracias a una construcción coherente entre lo que se dice y se hace.

Los medios no son enemigos de ISA. La dinámica en el mundo es la misma, dependen de la coyuntura y lo más vendible, la competencia es muy dura y están perdiendo rigor, en medio de un entorno incierto y hostil; ISA está trabajando la reputación desde el valor y en ocasiones desde la defensa. El trabajo con los medios desde ISA no es un tema coyuntural, obedece a un plan estratégico con cada grupo de interés.

El comité comentó que el colchón de confianza, construido en el tiempo, se usa en estos momentos, hay que trabajar para disminuirlo y que se afecte la reputación de la organización, la cual ha construido por tantos años. Es un momento difícil, pero hay que navegarlo. La Administración explicó que la desinformación y polarización son riesgos globales, especialmente en periodos electorales o situaciones geopolíticas. Es crucial fomentar una cultura de reputación entre personas clave y recordar que estas coyunturas son temporales.

Finalmente, derivado de la coyuntura mediática, el Comité recomendó seguir trabajando con prudencia y ratificó el cumplimiento de las exigencias de Ley, ya que la situación actual está teniendo impacto en la acción y todo lo que se pueda hacer al interior de la compañía basado en las buenas prácticas de gobierno corporativo, puede ayudar a pasar el momento y no seguir consumiendo el "colchón" reputacional que tiene ISA.

Asimismo, el Comité manifestó que aprobar la estrategia ayudará a generar confianza y que esta es una herramienta para manejar las comunicaciones.

Siendo las 12:00 p. m. del jueves 19 de diciembre de 2024, se dio por terminada la sesión.

Presidente


FABIOLA LEAL CASTRO

Secretaria


SONIA ABUCHAR ALEMÁN

In the December 2024 Board Committee meeting, the results of the reputation and materiality assessment were presented. The analysis highlighted that ISA's reputation and stakeholder expectations are influenced by the sociopolitical conditions in the countries where the company operates.

The Committee noted that the trust capital built over time is currently being drawn upon, emphasizing the need to preserve it to avoid reputational damage. In light of the media context, the Committee recommended maintaining a prudent approach, ensuring full compliance with legal requirements, and reinforcing internal practices aligned with corporate governance best practices.

Furthermore, the Committee affirmed that approving the 2040 strategy would help strengthen stakeholder confidence and advance strategic objectives. These objectives are anchored in material issues such as occupational health and safety for direct and indirect employees, driving solutions for the energy transition and climate change mitigation and adaptation, and leveraging foresight and innovation as a growth strategy aligned with the Net Zero pathway.



Material Issues for Enterprise Value Creation Business Case

Business Case

Occupational health and safety for direct & indirect employees

At ISA and its affiliates, protecting the lives of employees and contractors is a core value, reflected in the Conectados con la Vida program. This initiative identifies key personnel vital to business sustainability and demonstrates ISA's commitment to health and well-being, with a steady decline in accidents over the past three years. Through proactive risk management, ISA identifies, assesses, and mitigates hazards affecting physical and mental health.

At ISA, leadership is fostered alongside positive relationships that strengthen trust and promote a favorable perception of self-care in operations.

This includes meeting accident-related KPIs, consistently adopting habits aligned with our declared principles, and consolidating operational reliability, productivity, and the impact on strategic resources. The program helps reduce direct costs (e.g., medical care, compensation) and indirect costs (e.g., productivity loss, operational disruptions), ensuring business continuity. It promotes a safe, healthy work environment aligned with each country's regulations and the integrated management system under ISO 45001. Additionally, this is assessed through the active participation of all employees, accountability from senior management, and the implementation of action plans.

These plans are prioritized based on key risk factors and the availability of financial resources, with the aim of ensuring adequate coverage and achieving established targets. ISA aims to achieve a TRIF of 1.0 by 2030. In 2024, it set a target of 3.0 and reached 2.0—an improvement of 35.1% over the previous year—reinforcing long-term value creation; this action is carried out with the participation of company employees, senior executives, and the board of directors, the latter of whom conduct quarterly monitoring of indicators and targets. The organization's strategic commitment to health and well-being has been reflected in a sustained downward trend in workplace accident rates over the past three years.

Type of impact

Cost

Business Case

Driver of solutions to facilitate the energy transition and mitigate & adapt to climate change

At ISA, we believe that being part of the national grid in every geography where we operate positions us as a key enabler of the energy transition. We recognize climate change as a key strategic risk affecting energy infrastructure and system reliability – Core to our business and to the energy transition context.

We recognize climate change as one of the most significant strategic risks we face—threatening the resilience of transmission infrastructure and the reliability of energy systems, and overall the energy transition, which are core to our business.

Failing to address this risk could lead to increased operational costs, higher maintenance needs, service interruptions, and potential revenue losses due to network unavailability. Since 2019, this approach has shaped our strategic planning, culminating in the 2024 launch of the ISA204 strategy, which centers on the Energy Trilemma.

This framework supports a sustainable and viable energy transition in Latin America, while enhancing our capacity to manage climate-related, regulatory, and reputational risks. It also reinforces stakeholder confidence and our leadership in the electric utilities sector.

Our ISA204 strategy, centered on the Energy Trilemma—reliability, sustainability, and accessibility—guides our efforts to facilitate the energy transition in Latin America.

In the context of the global energy transition, and informed by the risks and opportunities identified by our stakeholders—including society, governments, and our board of directors—this material issue plays a central role in shaping our strategic direction.

Type of impact

Risk

Business Case

Driver of solutions to facilitate the energy transition and mitigate & adapt to climate change

We are committed to positioning business growth as a driver of clean, reliable, and affordable electrification.

This includes expanding into new energy-related businesses beyond traditional transmission and aligning our operations with a Net Zero trajectory. Our approach integrates decarbonization of the grid and actions beyond our value chain, such as climate adaptation and mitigation, to reduce emissions and support national decarbonization goals.

Enhancing grid reliability while reducing greenhouse gas emissions is essential to protecting our infrastructure,

minimizing service disruptions, and ensuring compliance with regulatory frameworks and voluntary commitments.

This comprehensive understanding strengthens our ability to anticipate and respond to climate-related events—recognized as one of the most significant strategic risks to our operations.

By proactively addressing these challenges, we aim to safeguard business continuity, maintain stakeholder trust, and secure our long-term role in a sustainable and resilient energy future.

We aim to grow sustainably, develop new energy solutions, and align with a Net Zero trajectory, decarbonizing the grid and reducing emissions across our value chain while enhancing our grid resilience by taking adaptation actions contributing to a cleaner atmosphere. This approach strengthens stakeholder confidence, ensures regulatory compliance, and enhances our ability to anticipate climate-related risks, protecting business continuity and securing our role in the evolving energy transition landscape.

Type of impact

Risk

Business Case

Foresight and innovation

The innovation culture at ISA drives the realization of opportunities and effective risk management, enabling cost reduction and maintaining competitiveness amid the energy and digital transition. ISA's activities play a key role in supporting industrial and economic evolution across countries, as validated through materiality analyses involving stakeholder interviews and focus groups.

Innovation fosters agility, relevance, and flexibility—key competitive advantages that enhance capabilities in areas such as: expanding into new energy transport businesses (e.g., solar and wind), entering the energy storage market, implementing technologies like Smart Valves to boost energy security, reducing operational impacts (GHG emissions, noise, pollution), adapting infrastructure to climate-related natural events, applying circular economy principles, and promoting social innovation to reduce inequality. Innovation is central to the ISA 2040 strategy, driving value creation through revenue growth, operational efficiency, and greater societal impact

ISA and its companies made significant progress in digital transformation in 2024, generating efficiencies of USD 10.6 million. Some of the most outstanding results include the delivery of digital products that leverage more efficient engineering processes, effectiveness in project execution, operational efficiency, and maximization of asset value.

Type of impact

Opportunity



Materiality

Business strategies

Business strategies

Occupational health and safety for direct & indirect employees

The strategy encompasses employees, contractors, and third parties, ensuring safe working environments and promoting healthy lifestyles, self-care, and preventive practices to safeguard health and ensure business continuity. ISA's Conectados con la Vida program is a strategic priority, focused on protecting employees, fostering self-care, and promoting effective prevention practices.

Since 2023, ISA has adopted the Total Recordable Incident Frequency (TRIF) indicator, enabling better classification of incidents and prioritization of actions.

The Occupational Safety and Health (OSH) strategy is supported by a Workplace Health and Safety Management System aligned with ISO 45001 and international best practices.

To achieve the strategic goal of a TRIF of 1.0 by 2030, the Board of Directors conducts quarterly reviews, supported by system audits and the active participation of all ISA companies.

Each entity contributes through robust process and risk management in OSH.

The integrated management system and its indicators are essential for anticipating deviations and enabling timely corrective actions, reinforcing a culture of prevention, accountability, and continuous improvement.

Business strategies

Occupational health and safety for direct & indirect employees

ISA proactively addresses deviations at their source, using key indicators to drive change: the Safety Leadership Index (to strengthen OSH leadership), the Risk Correction Index, and the maturity level of the safety culture.

Promotion and prevention efforts include training programs and binding requirements for suppliers through contractual clauses and risk matrices, ensuring comprehensive and consistent OSH management across the value chain.

Strategy covers employees, contractors & third parties; providing safe working environments and promoting healthy lifestyles, self-care, promotion & prevention practices to preserve health and business continuity.

Our program “Conectados con la Vida” is a priority for ISA which seeks to protect and keep employees safe, promote self-care & application of good prevention practices

Starting in 2023, TRIF is used, which allows for a classification of accidents & an approach for prioritization. The OSH strategy is supported by a Workplace Health and Safety Management System, designed in accordance with the international ISO 45001 standard and global best practices.

Moreover, we anticipate addressing deviations from their origin, defining indicators that promote changes: Safety Leadership Index Strengthening leadership in OSH Risk correction index Level of maturity of safety culture.

Business strategies

Driver of solutions to facilitate the energy transition and mitigate & adapt to climate change

Our primary business strategies, initiatives, and products addressing this issue are structured around a robust management system that includes clearly defined goals, responsible teams, periodic performance evaluations, and a direct link to the variable compensation of employees and executives. These strategies are aligned with the three dimensions of the energy trilemma: reliability, sustainability, and accessibility.

1. Reliability of the Energy System
Led by the technical team, this strategy is embedded in the design, planning, and execution of our core business operations. Key initiatives include:

- Prioritizing technical excellence in all operational phases.
- Monitoring and evaluating reliability and continuity indicators.
- Investing in innovative technologies such as energy storage and non-traditional transmission solutions.
- Diversifying our portfolio through asset and risk management.

- Ensuring compliance with international standards.
- Performance is evaluated quarterly and annually through our Balanced Scorecard, which includes metrics such as:
 - Unscheduled Unsupplied Energy (ENS)
 - Compliance with projected annual CAPEX
 - Physical progress of infrastructure projects
 - These results directly influence the variable compensation of both managers and employees.

Business strategies

Driver of solutions to facilitate the energy transition and mitigate & adapt to climate change

2. Clean and Sustainable Transmission

Led by the sustainability team, with support from operations and maintenance, this strategy focuses on:

- Implementing a climate strategy that assesses risks and opportunities.
- Managing low-carbon policies and regulatory frameworks.
- Adopting the TCFD framework recommendations
- Enhancing climate adaptation through best practices in maintenance, design, and construction.

- Integrating environmental criteria in procurement.
- Optimizing environmental, social, and land management processes.
- Promoting GHG offset innovations in collaboration with suppliers.
- Advancing energy efficiency and international interconnections.

These initiatives are tracked via the Balanced Scorecard, through the GHG emissions reductions, and performance outcomes are tied to the variable compensation of both managers and employees.

3. Accessible and Affordable Energy, led by the innovation team, with support from sustainability and operations, this strategy includes developing new business models that promote community inclusion and access to public energy services, and the progress is measured through Balanced Scorecard setting an annual goal of level of invest in new energy business, and the result also influence employee and executive's compensation.

Business strategies

Foresight and innovation

Aligned with the ISA 2040 strategy, “energy that powers transformation,” innovation is structured around three approaches:


- Innovation in core businesses
- Innovation in adjacent businesses
- Innovation in convergence: new models

To foster a culture that delivers results across all three, key elements and actions have been defined:

- Strengthening people’s capabilities in flexibility, agility, and innovation
- Dedicated teams analyzing sub-transmission, storage, and distributed solutions
- An innovation area focused on identifying new business opportunities

Innovation is also applied to social impact, connecting startups with expertise in energy and telecom solutions for remote communities, using agile models for positive-impact projects.

To ensure progress, the strategy includes an investment target through 2030 and short-term monitoring—e.g., by 2024, 10% of the 2026 goal was achieved.



Targets or metrics linked to the material issues

Targets linked to the material issues

Occupational health and safety for direct & indirect employees

Target : TRIF 1.0 before 2030

Zero fatal accidents were reported across ISA and its affiliated companies, including both employees and contractors.

In 2023, the TRIF target was 5.0, and the year closed at 3.1, representing a 44% improvement over the previous year.

In 2024, the target was 3.0, and the final result was 2.0, showing a 35.1% improvement compared to 2023.

Driver of solutions to facilitate the energy transition & mitigate & adapt to climate change

Target: Reduce 11 million tons of CO₂e to the planet before 2030

9 million tons of CO₂e avoided through ecosystem protection and conservation under the Conexión Jaguar program. As of 2024, 7 projects are being structured, covering 313,680 hectares. In 2025, the goal is to determine their full reduction potential.

1.9 million tons of CO₂e contributed to the decarbonization of the energy matrix through the development of new energy businesses. This effort has involved a cumulative investment of USD 229 million as of 2024.

102,500 tons of CO₂e reduced through voluntary internal actions to mitigate greenhouse gas (GHG) emissions. These actions include reductions in water and energy consumption, SF₆ gas leaks, waste disposal, and sustainable mobility.

2024: Target: 7,880 tons CO₂e/Result: 16,022 tons CO₂e

Foresight and innovation

Target: Investment of USD 2 billion in new energy businesses by 2030

11.5% of the USD 2 billion target achieved.

As of 2024, USD 229.9 million has been invested, representing 11.5% progress toward the 2030 goal of investing USD 2 billion.



Material Issues for External Stakeholders

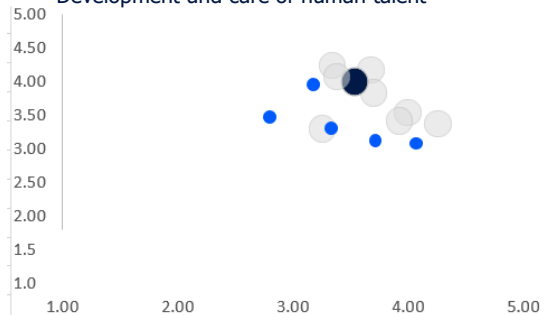
Topic relevance on external stakeholders

External impact assessed in material to external societal stakeholders or the environment

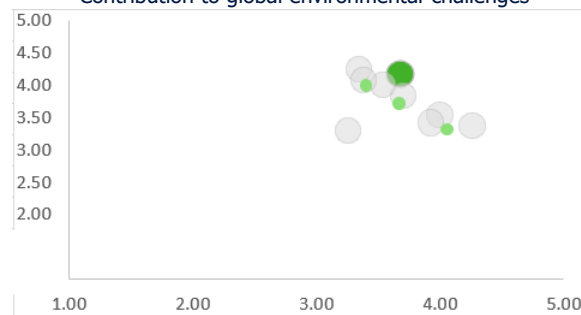
External relevance

Dimensions	Dimension topics	Companies	
		Attribute	Dimensions
CONTRIBUTION TO GLOBAL ENVIRONMENTAL CHALLENGES	Commitment to the protection of biodiversity	4.2	
	Management of environmental impacts	4.2	4.2
	Climate change mitigation and adaptation	4.2	
	Empleador atractivo y deseable	3.9	
DEVELOPMENT AND CARE OF HUMAN TALENT	Ability to produce highly qualified professionals who learn and are committed to the organization in the long term	3.9	4.0
	Quality work practices and respect for employees	4.0	
	Occupational health and safety for direct and indirect employees	4.2	
	Management of equality, diversity, and inclusion	4.0	

Development and care of human talent



Contribution to global environmental challenges



			Business relevance	External relevance	Sum	Priority
Attribute	27	Occupational health and safety for direct and indirect employees	4.48	4.22	8.70	1
Attribute	18	Strategy for mitigation and adaptation to the effects of climate change	4.17	4.20	8.36	2
Attribute	7	Ability to achieve financial and business objectives with a longterm outlook, seizing opportunities and guaranteeing corporate validity	4.40	3.69	8.09	3
Attribute	6	Consistency with the fulfillment of the higher purpose	4.38	3.63	8.02	4
Attribute	13	Fulfilling the value proposition with rigor and excellence	4.05	3.84	7.89	5
Attribute	8	Appropriate growth strategy	4.37	3.45	7.82	6
Attribute	11	Anticipating and preparing for challenges and trends	4.09	3.63	7.71	7
Attribute	17	Management of environmental impacts related to activities	3.53	4.17	7.70	8
Attribute	3	Governance structure and composition responsive to strategy challenges	3.39	4.25	7.64	9
Attribute	2	Ethical, honest, and transparent conduct	3.46	4.14	7.61	10

Topic relevance on external stakeholders

Work-related accidents and occupational diseases during infrastructure construction, operation, maintenance, and decommissioning can cause injuries, illnesses, or fatalities, with significant negative impacts and costs for workers, families, the State, and society—such as medical expenses, income loss, and pressure on public health systems. At ISA, we believe that “life is first,” so we evaluate all incidents, regardless of severity, as even minor ones can reveal systemic risks and opportunities for improvement. Through the impact valuation we assess this negative impacts and the reduction of injuries, illness and fatalities as a positive one, allowing us to make informed decisions, guiding us to strengthen prevention and care strategies, improve our training programs on health, safety and well-being, and foster a culture of prevention that reduces occupational risks and work-related incidents for employees and contractors



Output metric

- # work-rel. accid & illn by severity & reductions
- GHG scope 1,2,3 emissions and reductions

Climate change is causing increasingly severe effects, including extreme weather events, droughts, floods, rising sea levels, food insecurity, biodiversity loss, and escalating health risks. These effects pose serious threats to communities, ecosystems, supply chains, and the well-being of stakeholders such as employees, investors, local communities, society and both current and future generations.

At ISA, we are firmly committed to reducing our climate impact by mitigating greenhouse gas (GHG) emissions across Scopes 1, 2, and 3. Through the financial valuation of the positive and negative impacts of our mitigation and adaptation strategy, we and our stakeholders can better understand the social cost of the effects of climate change—both present and future, reduced and generated—and, from an informed decision-making perspective, the value and necessity of our actions to reduce or offset emissions, guiding also our strategy to be a fundamental part of the energy transition in Latam

