



This annex is an integral part of the report: INVENTARIO DE GASES DE EFECTO INVERNADERO AÑO 2014 – CELSIA S.A E.S.P Colombia, Abril de 2015

ICONTEC confirms, based on what is stated in Numeral 4.9 – of the norm NTC ISO 14064-3:2006,

1. The objective of the activity was to verify the quantification of GHG emissions of the company: CELSIA S.A. E.S.P.
2. The verification criteria were applied in accordance with the provisions of the NTC-ISO 14064-3:2006 and the requirements of the NTC-ISO 14064-1:2006.
3. The scope of the verification is limited to information and data from direct emissions (Scope 1) and indirect emissions (Scope 2) for the company CELSIA S.A. E.S.P for the period from 01/01/2014 to 31/12/2014 where data for the period 2012 are taken as a base period.
4. The level of assurance is reasonable for the information reported and verified in this statement.
5. The verification conducted by ICONTEC is based on information described in the GHG Report "INVENTARIO DE GASES DE EFECTO INVERNADERO AÑO 2014 CELSIA S.A E.S.P Colombia" by CELSIA S.A. E.S.P. issued on April 2015, from which sources were taken, types of GHG and other relevant aspects. Attached to this declaration is found the report referred where is indicated the GHG report made by CELSIA S.A. E.S.P.
6. Data and information provided by CELSIA S.A. E.S.P. to the verification team are historical in nature and together with the evidences collected during the on-site visit; provide the inputs required to generate the declaration of GHG quantification.
7. The knowledge evidenced against the requirements and guidelines specified for the quantification of GHG inventory by the responsible personnel at CELSIA S.A E.S.P endorse the information described in the report and the opinion issued by ICONTEC in this declaration.
8. During the verification of the GHG report conducted by ICONTEC, took place an on-site visit on the following installations of CELSIA: Zona Franca Celsia, Meriléctrica, hidromontañas, Rio Piedras and Administrative headquarters; Administrative headquarters of EPSA and installations of CETSA: Distribution and Hydropower Plants; where the audit team carried out a reconnaissance of the entire flow of activities reported in the GHG report presented by CELSIA S.A E.S.P. for 2014.
9. Through the activities conducted by the audit team according to the audit plan, were gathered the required inputs to generate this declaration about the GHG for the generation operation, transmission, distribution and commercialization of energy by CELSIA S.A E.S.P.

Cristian Grisales
Auditor Verifier



DECLARATION OF VERIFICATION OF GREENHOUSE GASES

Report: INVENTARIO DE GASES DE EFECTO INVERNADERO AÑO 2014 – CELSIA S.A E.S.P

Colombia, Abril de 2015

Date of Declaration: 22/05/2015

Awarded to:

CELSIA S.A. E.S.P

Carrera 43 A Sur 143 Piso 5

Medellín - Antioquia

Colombia

Greenhouse Gases Inventory CELSIA S.A. E.S.P

Period from 01/01/2014 to 31/12/2014

ICONTEC verified according to the norm NTC – ISO 14064-3:2006 that the GHG report presented by the company CELSIA S.A. E.S.P. fulfills the requirements set forth the norm NTC – ISO 14064-1:2006; Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals,

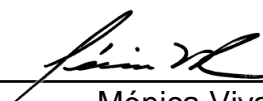
And the results obtained were as follows:

Inventory Year 2014: 1.478.542 tCO₂ equivalents

Reductions Year 2014: 69.954 tCO₂ equivalents

Final Inventory Year 2014: 1.408.588 tCO₂ equivalents

The declaration is directed towards the organization, for the corresponding reporting on annual reports, web site and audit processes


Mónica Vivas
Conformity Assessment Director

This declaration is not valid without the information available on page 2 of this document