

In compliance with the provisions of **Article 29 of Law 222 of 1995**, the transactions entered into between **Celsia S.A. and the companies of Grupo Empresarial Argos** in the period from **January 1 to December 31, 2021** are described herein.

It should be noted that these operations have been executed in the best interest of each of the companies and **there have been no operations undertaken due to the influence or interest of the parent company.**



### Qualitative information about relations between related parties

#### Relations between Celsia S.A. and its subsidiaries

- Representation contract of the **Meriléctrica** power plant
- **Loans for investment** or to be used as working capital
- **Dividends** charged
- **Reimbursements** of costs and expenses

#### Relations between Celsia S.A. and its parent company Grupo Argos S.A.



- **Dividend** payment
- Employee **air travel**
- **Lease** service of constructions and buildings
- **Technical administrative** support services
- **Insurance policies** taken out by the Company to protect its production assets, mainly covering material damage caused by fire, explosion, short circuit, natural disasters, terrorism and other risks.



### Quantitative information about relations between related parties

The following commercial transactions were made  
with related parties during the period:

#### Accounts Receivable

Celsia Colombia S.A. E.S.P.	457,267,593,356
Celsia Centroamérica S.A.	2,445,790,373
Porvenir II S.A.S. E.S.P.	3,623,260,046

#### Accounts Payable

Celsia Colombia S.A. E.S.P.	5,001,422,789
Celsia Centroamérica S.A.	174,309,632,430
Compañía de Electricidad de Tuluá S.A. E.S.P.	8,414,972
Porvenir II S.A.S. E.S.P.	3,000,000

#### Revenue

Celsia Colombia S.A. E.S.P.	27,067,566,485
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#### Non-Operating Revenue

Celsia Colombia S.A. E.S.P.	39,110,412,868
Celsia Centroamérica S.A.	14,842,003

#### Operating Costs

Celsia Colombia S.A. E.S.P.	666,931,248
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#### Non-Operating Expenses

Celsia Centroamérica S.A.	622,781,049
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