

Environmental and Social Review Summary (ESRS) SURTIGAS BRILLA – COLOMBIA

Original language of the document: Spanish
Date of issuance: September 2026

1. General Information on the Operation

This transaction (the “Transaction” or the “Deal”) consists of the purchase of accounts receivable of up to 200,000 million Colombian pesos¹ (“COP”), to be sold by Surtidora de Gas del Caribe S.A. E.S.P. (“Surtigas,” the “Client,” or the “Company”). Pursuant to the transaction, Surtigas agrees to sell (and IDB Invest agrees to purchase) eligible accounts receivable originating from the Brilla financing program², which Surtigas offers to its customers for the purchase of products and services such as: (i) construction materials for home improvements; (ii) residential natural gas connections; (iii) energy-efficient appliances (including stoves and refrigerators); and (iv) computers, among others.

2. Scope of the IDB Invest Environmental and Social Review

The environmental and social analysis of the proposed operation consisted of a documentary review of the Client’s Environmental and Social performance over time, with an emphasis on compliance with the following Performance Standards (“PS”): PS1: Assessment and management of environmental and social risks and impacts; and PS2: Labor and working conditions; PS3: Resource efficiency and pollution prevention; and PS4: Community health and safety.

3. Environmental and Social Classification and Justification

In accordance with IDB Invest’s Environmental and Social Sustainability Policy, the operation has been classified as Category C because: (i) the incremental impacts it will generate are nonexistent or immaterial; (ii) the proceeds from the operation will be used solely to provide liquidity to the Client by acquiring the accounts receivable portfolio from its “Brilla” user financing program; and (iii) the funds from the transaction will not be used to finance any type of Capital Expenditures (“CAPEX”).

Based on an analysis conducted in accordance with the IDB Group’s Paris Agreement Alignment Implementation Approach, the Project is considered aligned with the Paris Agreement.

¹ Approximately 50 million United States of America Dollars (“USD”)

² A nonbank financing initiative designed to improve access to credit for low-income households, particularly those traditionally excluded from the formal financial system.

4. Environmental and Social Risks

4.1 Assessment and Management of Environmental and Social Risks and Impacts

The Client has implemented and maintains an Environmental Management System (“EMS”) that: (i) follows the structure described in the EMS Manual; (ii) complies with the guidelines of ISO 14001:2015; (iii) establishes objectives and targets; (iv) contains environmental programs and controls; (v) includes protocols for monitoring and measuring results; and (vi) provides for actions (a) to correct deviations and make improvements when deviations or opportunities for optimization are identified, (b) to ensure compliance with corporate sustainability commitments, and (c) to progressively strengthen environmental performance. It has also developed an Occupational Safety and Health Management System (“OSHMS”) in accordance with local regulations, aimed at providing adequate working conditions and promoting the prevention of occupational hazards for employees; and it has adopted the following policies that guide its environmental, social, and OSH performance: i) Human Rights; ii) Environment; iii) Road Safety; iv) Diversity, Equity, and Inclusion; and v) Human Capital.

The Company manages its permit requirements for the use and exploitation of natural resources (including forestry, lifting of hunting bans, occupation of riverbeds, and similar activities) through an “Environmental Permits and Licenses Matrix” that is part of the EMS. Similarly, it relies on an Environmental Aspects and Impacts Identification Matrix to identify risks associated with its operations, as well as: (i) operational risks (leaks, spills, fugitive emissions); (ii) regulatory risks; (iii) reputational risks or environmental noncompliance; and (iv) climate risks. These and other related risks are managed through the following EMS programs: (i) Noise Management; (ii) Energy Efficiency and Conservation; (iii) Water Efficiency and Conservation; (iv) Comprehensive Waste Management; (v) Biodiversity; (vi) Greenhouse Gas Management; and (vii) Eco-efficiency.

The Company has 15 professionals responsible for implementing the EMS and managing OHS and labor issues, distributed across three areas: (i) Sustainability, consisting of a Corporate Affairs Manager, a Sustainability Manager, a Senior Sustainability Specialist, and a Junior Environmental Specialist; (ii) Health, Safety, and Environment (“HSE”), consisting of an Operations Manager, an HSE and Audit Manager, an Occupational Health and Safety Specialist, three Junior HSE Specialists, and a Junior Process Safety and Audit Specialist; and (iii) Human Resources, consisting of an Administrative and Financial Manager, a Director of Human Resources, a Head of Recruitment, Development, and Well-being, and an Occupational Health Specialist.

The Client’s Contingency Plan identifies the risks associated with its operations (distribution and sale of natural gas and generation and distribution of photovoltaic electricity) and establishes guidelines and responsibilities for implementing emergency preparedness and response plans, aimed at the Company’s personnel, support entities, and the community.

The Customer has the following channels and technologies available for handling petitions, complaints, and claims (“PCCs”): (i) customer service hotlines ; (ii) in-person service centers; (iii) website (www.surtigas.com.co); (iv) Surtigas App ; (v) Chatbot ; (vi) Live Chat; (vii) personalized service at three (3) main offices in Cartagena, Montería, and Sincelejo, 11 regional branches, and 11 PCC reception points distributed throughout the service area; (viii) Email (surtigas@surtigas.com.co); ix) in-person appointment scheduling service via the website and app;

x) WhatsApp line (314 411 1110) for prompt resolution of inquiries. In 2025, the Customer processed 99.91% of the 47,978 PCCs received.

The Company promotes and participates in engagement initiatives with other stakeholders, such as public service fairs and the Permanent Inter-Company Committee of the Public Services Sector for the Northern Region. These forums allow the Company to receive feedback on users' main concerns, as well as to exchange and analyze best practices.

4.2 Employment and Working Conditions

Colombian labor and occupational safety and health (OSH) legislation, governed by the 2025 Labor Reform (Law 2466 of 2025), seeks to foster a fair, equitable, and sustainable work environment by balancing the rights and responsibilities of employers and workers. This includes regulations on working hours, minimum wages, vacations, and leave, as well as specific rules governing contracts, the formalization of employment relationships, job security, gender equality, and mechanisms for dialogue between employers and workers.

Colombia is a founding member of the International Labor Organization ("ILO") and actively participates in the international system of labor standards. The country has ratified several ILO conventions, such as Convention No. 155 (which addresses occupational safety and health) and Convention No. 187 (a framework for promoting occupational safety and health), as well as landmark conventions such as Convention No. 29 on forced labor.

Colombian law sets the minimum working age at 15 as well as prior authorization from the competent authority, as well as the comprehensive protection of the adolescent worker. For workers between the ages of 15 and 18, it establishes as well as restricts the following: (i) a prohibition on performing work that is hazardous, unhealthy, performed at night, or that could compromise their moral character; (ii) specific limits on working hours based on age group; and (iii) the requirement that their work not interfere with their school attendance.

The Client complies with the labor and occupational safety and health (OSH) requirements established by applicable national legislation through an Occupational Safety and Health Management System ("OSHMS") and Industrial Hygiene and Safety Regulations ("IHSR"). The IHSR identifies the risks and hazards to which the company's employees are exposed and classifies them as: physical, biomechanical, psychosocial, chemical, biological, and safety related.

The Company's Human Resources Policy includes: (i) guidelines for preventing workplace and sexual harassment; (ii) commitments to promoting equal employment opportunities; (iii) compensation; (iv) protocols for terminating employment contracts; (v) occupational health standards and policies; (vi) epidemiological surveillance systems; and (vii) disciplinary sanctions.

The Client has a Diversity, Equity, and Inclusion Policy with the objective of promoting the employability of diverse groups and underrepresented minorities in the workplace. The policy specifically outlines a "zero-tolerance" commitment to any act of discrimination and defines reporting channels, the investigation process, and administrative sanctions.

The client currently has 2,200 workers, 79% of whom are contractors. Of the total workforce, approximately 22% are women.

4.3 Resource Efficiency and Pollution Prevention

The Client implements the following management programs as well as its EMS: (i) Efficient Water Use and Conservation, which includes monitoring consumption, inspecting water and sanitation networks, repairing leaks, maintaining tanks, and installing water-saving devices; (ii) Efficient Energy Use and Conservation, through monthly monitoring of consumption, preventive maintenance of equipment, control of refrigerant leaks, use of energy-efficient lighting, and awareness campaigns; (iii) Environmental Noise Management, which includes periodic measurements of critical equipment, maintenance of noise-generating equipment, and internal mitigation campaigns; (iv) Comprehensive Waste Management, which includes measures for the prevention, minimization, source separation, temporary storage, recycling, and delivery of non-recyclable, recyclable, hazardous, special, and construction and demolition waste to authorized waste management operators, with documented traceability; (v) Management of Waste Generated in Healthcare and Other Activities, which establishes the segregation, internal collection, temporary storage, cleaning and disinfection, training, and delivery of biosanitary waste to authorized waste management operators; (vi) Greenhouse Gas Management, which includes the annual emissions inventory, carbon footprint verification, control of fugitive emissions and refrigerants, and the implementation of measures to reduce fuel and electricity consumption; (vii) Biodiversity, aimed at identifying sensitive areas, avoiding and minimizing interference with vegetation, implementing measures to deter, rescue, and relocate flora and fauna, monitoring biodiversity, and carrying out forest offsets; and (viii) Eco-efficiency, which integrates actions to reduce water and energy consumption, minimize and reuse waste, and monitor environmental indicators.

In 2026, the Client completed the verification of its 2025 Carbon Footprint and worked alongside Promigas Corporate to carry out the activities proposed in the roadmap for the decarbonization of its businesses.

4.4 Community Health and Safety

The Customer's Contingency Plan assesses the risks that its operations may pose to the health and safety of users and neighboring communities, taking into account the probability and consequences for people, property, and the environment. The plan identifies the following as major risk scenarios: (i) natural gas leaks or escapes; (ii) fires and explosions; (iii) abnormal pressure fluctuations; (iv) odorant spills; (v) failures and fires in photovoltaic installations; (vi) impacts from natural phenomena and external events; and (vii) incidents during the transportation and handling of hazardous waste.

To prevent and manage these risks, the Client implements controls throughout the design, construction, operation, and maintenance of its Projects, including: (i) patrols and signage for networks; (ii) a damage prevention program; (iii) monitoring of leaks and operational variables; (iv) maintenance of valves and redundant pressure control systems; and (v) training and awareness programs for workers, contractors, users, and communities. Emergency preparedness and response are supported by: (i) the Call Center and the Control Center; (ii) crews available 24 hours a day; (iii) standard operating procedures; (iv) conducting drills; (v) calibrated equipment; and (vi)

coordination with fire departments, police, emergency response agencies, and risk management authorities.

The Comprehensive Waste Management Plan includes³ measures to prevent communities' exposure to hazardous waste during its storage, transport, and final disposal.

5. Proposed Management Measures

Given that the Client's sustainability reports evidence that the management measures contained in the EMS plans and programs are being implemented as expected and are achieving the intended objectives, this operation does not require additional management measures.

6. Additional Information

For questions about the Project, please contact Surtigas.

Name:	Eduar Enrique Vargas Martinez
Title:	Head of Sustainability
Phone number:	3107913053
Email:	eduar.vargas@surtigas.co

For questions and comments regarding IDB Invest, please contact:

Name:	IDB Invest Communications Group
Email:	requestinformation@idbinvest.org

Additionally, as well as a last resort, affected communities may access IDB Invest's Independent Consultation and Investigation Mechanism (MICI) as follows:

Phone number:	+1 (202) 623-3952
Fax number:	+1 (202) 312-4057
Address:	1300 New York Ave. NW, Washington, DC, USA 20577
Email:	mecanismo@iadb.org or MICI@iadb.org

³ For example, the plan requires that all containers used for the temporary storage of waste be labeled with the words "Hazardous Waste" or "RESPEL"; that the storage area have adequate ventilation, spill containment, and signage indicating the flow of waste; and that final disposal be carried out by an authorized company.