Independent practitioner's limited assurance report on Sierracol Energy's consolidated Sustainability Report 2025

To the Board of Directors of Sierracol Energy Ltd. and its subsidiaries

Limited assurance conclusion

We have conducted a limited assurance engagement on the consolidated Sustainability Report 2025, including the greenhouse gas statement, of Sierracol Energy Ltd. (the "Company") included in section I "Selected Sustainability Information Criteria", within this report (the "consolidated sustainability information"), as at December 31, 2025 and for the year then ended. This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental experts.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the consolidated sustainability information is not prepared, in all material respects, in accordance with applicable criteria applied as explained in section I "Selected Sustainability Information Criteria", within this report.

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), and, in respect of the greenhouse gas statement, International Standard on Assurance Engagements 3410, Assurance engagements on greenhouse gas statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the consolidated sustainability information

Management of the Company is responsible for:

- The preparation of the consolidated sustainability information in accordance with the applicable criteria, applied as explained in section I “Selected Sustainability Information Criteria”, within this report;

- Designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the consolidated sustainability information, in accordance with the applicable criteria, that is free from material misstatement, whether due to fraud or error; and

- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Group’s sustainability reporting process.

Inherent limitations in preparing the consolidated sustainability information

As discussed in Section “Climate Action” of the Sustainability Report 2025, the greenhouse gas statement, greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the consolidated sustainability information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the consolidated sustainability information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Group's use of the applicable criteria as the basis for the preparation of the consolidated sustainability information;

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control; and

- Design and perform procedures responsive to where material misstatements are likely to arise in the consolidated sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- The greenhouse gas statement, for the year ended 2025, includes a reduction of 76.571,52 tons of CO2e (equivalent to 789.247.000 kWh) from the Group's scope 2 emissions (under the market-based approach), managed through renewable energy certificates. We have conducted procedures to determine whether these certificates were acquired during the year and whether the description of them in the greenhouse gas statement is a reasonable summary of the related documentation. We have not, however, conducted any procedures regarding the external providers of these certificates and do not express any opinion as to whether they have resulted, or will result, in a reduction of 76.571,52 tons of CO2e (equivalent to 789.247.000 kWh) managed through the said certificates.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the consolidated sustainability information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the consolidated sustainability information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Group's reporting processes relevant to the preparation of its consolidated sustainability information by:
  - Conduct inquiries to the roles responsible for the sustainability information.
  - Inspect relevant documentation relating to the Group' reporting processes.
- Evaluated whether all information identified by the process to identify the information reported in the consolidated sustainability information is included in the consolidated sustainability information.
- Performed substantive assurance procedures on selected information in the consolidated sustainability information.
- Compared selected information in the consolidated sustainability information with the corresponding disclosures included in the Global Reporting Initiative (GRI) Standards, the Sustainability Report 2025. the indicator's datasheet, and the criteria included on section I "Selected Sustainability Information Criteria", within this report.
- Evaluated the appropriateness of quantification methods, data used and reporting policies.
- Evaluated the methods, assumptions and data for developing estimates for the consolidated sustainability information, where applicable.
- Evaluated the presentation of the selected sustainability information included in the Group's Sustainability Report 2025.

Restriction on distribution and use

Our report is intended solely for the Board of Directors of Sierracol Energy Ltd. and its subsidiaries, to assist them in reporting about the performance and sustainable development activities of the Group and should not be distributed to, or used by, parties other than the Board of Directors and the management of Sierracol Energy Ltd. and its subsidiaries.

Alejandro Bernal Solarte.
Accountant
Colombia CPA Registration No. 181117 – T
PwC Contadores y Auditores S.A.S.
March 4, 2026

Note: The maintenance and integrity of the SierraCol website (https://sierracolenergy.com/esg/) repository of the SierraCol Energy's Sustainability Report 2025, is the responsibility of the Company's Administration. The work carried out by PwC does not involve the consideration of these matters and, accordingly, PwC accepts no responsibility for any differences between the information presented on the website and in the SierraCol Energy's Sustainability Report 2025 issued by the Company on which said assurance was made and the conclusion was issued.

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Section I

Selected Sustainability Information Criteria

Selected Sustainability Information	Criteria
Representative economic information [Entity-developed Criteria]	The Company's Management included in its Sustainability Report 2025 (hereinafter for all criteria IS25) the result of its own indicator "Representative Economic Information" for the period from January 1 to December 31, 2025 (hereinafter, the year under review) for the company SierraCol Energy Limited ("SCE"), entity that consolidates the results of SierraCol Energy Andina, LLC, SierraCol Energy Arauca, LLC, SierraCol Energy Condor, LLC, Colombia Energy Development Co., Cinco Ranch Petroleum Colombia Inc. and Lagosur Petroleum Colombia Inc. and their respective branches established in Colombia, based on the procedures established by the Company's Management and their interest in presenting relevant data to their Stakeholders. Amounts are presented in thousands of U.S. dollars as follows:

Financial result	Definition	Source file	Section / Note	Item	Page
Share Before Royalties and Participation (kpoed)	Company-owned production before royalties and high-price shares.	MD&A	Financial and Operation Results / Production and Sales	SBR (kpoed)	6
Oil and gas net sales (kboed)	Oil and gas net sales	MD&A	Financial and Operation Results / Production and Sales	Net sales (kboed)	6
Income tax paid	Total income tax payments	SierraCol Energy Limited - Annual Report for the year ended 31 December 2025 ("FS")	Consolidated Statement of Cash Flows	Income tax payments	74

Selected Sustainability Information	Criteria
Water withdrawal [GRI 303-3] (v.2018)	The Company's management includes, in its IS25, the result of the GRI 303-3 corresponding to "Water Withdrawal" for the year under review, for the companies SierraCol Energy Arauca LLC and Colombia Energy Development Co - Cedco, taking as a basis what is established on page 9 of the GRI Thematic Content GRI Standard 303: Water and Effluents (2018), and in line with the procedures established by the Company's management, as presented below: a. Total water withdrawal from all areas (in megaliters) and breakdown of this total by the following sources, if applicable: i. surface water, ii. groundwater, iii. produced water. Regarding water purchased from third parties, SierraCol does not purchase water from third parties. The calculation of the total water withdrawal value is determined as the sum of the volumes withdrawn at Llanos Norte locations (Caño Limón, Caricare, and Cosecha), consolidated in the file "CColombia Water Balance Workbook 2025.xlsm", and the sum of the volumes withdrawn at Llanos Central locations (Llanos 23, Río Verde, Canacabare, Paloblanco) consolidated in the file "Consumos de agua 2025.xlsx" (Water consumption 2025), and the sum of the volumes extracted at the locations in Legacy Cepsa (Caracara and Llanos 22) consolidated in the file "Balances Crudo, Agua y Gas 2025 F.xlsx" as indicated below for each type of water: ● Surface water: during 2025 there was no surface water abstraction at Llanos Central locations. ● Groundwater: corresponds to the sum of groundwater withdrawal data in megaliters (ML) during 2025 from Llanos Norte, consolidated in the file "CColombia Water Balance Workbook 2025.xlsm", from Llanos Central, consolidated in the file" Consolidado de agua 2025.xlsx" (Water Consolidation) and from Legacy Cepsa consolidated in the file "Balances Crudo, Agua y Gas 2025 F.xlsx" for the following wells of the respective fields: ○ Llanos Norte ■ Caño Limón ● Supply Water Wells - domestic/industrial consumption (fixed wells facility and WSW reference wells) ● Other Wells - domestic/industrial consumption (Asociación Cravo Norte - Caricare Drilling) ● Campo Primavera ■ Caricare ● Supply Water Wells - domestic/industrial consumption (fixed wells facility and WSW) ● Other Wells - domestic/industrial consumption (Asociación Cravo Norte – Caricare Drilling) ■ Cosecha desarrollo ● Supply Water Wells - domestic/industrial consumption (fixed wells, ease and reference WSW) ○ Llanos Central ■ Río Verde Block ■ Canacabare Block

Selected Sustainability Information	Criteria

- Llanos 23 Block
- Paloblanco Block

- Legacy Cepsa
  - Groundwater wells located at the Jaguar, Caracara Sur, Toro Sentado and Maní Stations (Asociación Caracara Contract) and Ramiriquí (E&P Llanos 22 Contract).

- Produced Water: corresponds to the sum of the data of water extracted in megaliters (ML) as a result of crude oil extraction activities during 2025 from Llanos Norte, consolidated in the file "CColombia Water Balance Workbook 2025.xlsm" by the Environmental Coordination, from Llanos Central, consolidated in the file "Balances Crudo, Agua y Gas.xlsx 2025 " (Crude, Water and Gas Balances) and from Legacy Cepsa consolidated in the file "Balances Crudo, Agua y Gas.xlsx 2025" for the following blocks of the respective locations:
  - Llanos Norte
    - Caño Limón
      - Fresh Produced Water
    - Caricare
      - Non fresh -Produced Water
  - Llanos Central
    - Río Verde Block
    - Canacabare Block
    - Llanos 23 Block
    - Paloblanco Block
  - Legacy Cepsa:
    - Asociación Caracara Contract (Jaguar, Caracara Sur and Toro Sentado Stations)
    - E&P Llanos 22 Contract (Ramiriquí Station)

The total value of water withdrawn corresponds to the following formula:

Total water withdrawn (ML) = surface water (ML) + groundwater (ML) + produced water (ML)

b. Total water withdrawal from all water-stressed areas (in megaliters) and breakdown of this total according to the following sources, if applicable:

- Surface water from water-stressed areas: corresponds to the total withdrawal of water captured (in ML) from surface sources in water-stressed areas, as established in the environmental studies of the areas where the reporting company operates, prepared by the Environmental Coordination of SierraCol Energy Arauca LLC based on the information published on the website of "WWF Risk Filter Suite -1.2 Baseline Water Stress" where the basins of interest are classified as "Very Low risk"

Selected Sustainability Information	Criteria

- Groundwater from water-stressed areas: corresponds to the total withdrawal of water captured (in ML) from groundwater sources in water-stressed areas, as established in the environmental studies of the areas where the reporting company operates, prepared by the Environmental Coordination of SierraCol Energy Arauca LLC. based on the information published on the website of “WWF Risk Filter Suite -1.2 Baseline Water Stress”
- Water produced from water-stressed areas: corresponds to the total withdrawal of water generated as a result of crude oil extraction activities in water-stressed areas, as stablished in the environmental studies of the areas where the reporting companies operate, prepared by the Environmental Coordination of SierraCol Energy Arauca LLC. based on information published in the file on the website of “WWF Risk Filter Suite -1.2 Baseline Water Stress”.

The total value of water withdrawn from water-stressed areas corresponds to the following formula:

Total water withdrawn from water-stressed areas (ML) = surface water from water-stressed areas (ML) + groundwater from water-stressed areas (ML) + produced water from water-stressed areas (ML).

c. The breakdown of total freshwater (total dissolved solids ≤ 1000 mg/L) and other water (total dissolved solids > 1000 mg/L), withdrawals, considering each of the sources (surface, ground, and produced water) listed in a) and b) above (in megaliters), as described below:

i. Freshwater: this category includes water extracted from surface water sources, groundwater, and produced water reported in sections a) and b) of this criterion, whose laboratory samples have a total dissolved solids concentration less than or equal to 1000 mg/L (as established by GRI Standard 303-3), and have been classified as ‘freshwater’ in the file “CColombia Water Balance Workbook 2025.xlsm”, in the file “Water Consumption 2025.xlsx” and in the file “Crude, Water and Gas Balances.xlsx 2025” for the following locations and their respective blocks:

- Llanos Norte
  - Caño Limón
  - Caricare
  - Cosecha desarrollo
- Llanos Central
  - Canacabare Block
- Legacy Cepsa
  - Asociación Caracara Contract
  - E&P Llanos 22 Contract

Selected Sustainability Information	Criteria
	ii. Other water: this category includes the values for water extracted reported in sections a) and b) of this criterion from surface water sources (rivers), groundwater, and produced water, whose laboratory samples have a total dissolved solids concentration greater than 1000 mg/L (as established by GRI Standard 303-3) and have been classified as 'other water' in the file "CColombia Water Balance Workbook 2025.xlsm" and in the file "Water Consumption 2025.xlsx" for the following locations and their respective blocks: ● Llanos Norte ■ Caricare ● Llanos Central ■ Río Verde Block ■ Llanos 23 Block ■ Paloblanco Block d. Any contextual information necessary to understand how the data has been collected, as well as any standards, methodologies or assumptions used.
Direct (Scope 1) GHG Emissions [GRI 305-1] (v.2016)	The IS25 includes the result of GRI 305-1 indicator corresponding to "Direct GHG emissions (scope 1)" for the year under review of the companies SierraCol Energy Arauca LLC and Colombia Energy Development Co – Cedco, (hereinafter the "companies"), as explained below. According to the sectorial standards established by the American Petroleum Institute – API, for the inventory of atmospheric emissions of Greenhouse Gases of the companies, direct emissions from: **emissions from stationary combustion, process emissions and venting, routine gas flaring, mobile combustion sources and fugitive emissions of hydrocarbons in accessories** under an operational control approach are included. ● **The Standards, methodologies, assumptions and/or calculation tools used:** Corresponds to the emission factors, densities, calorific values used by the companies taken from the 2016 FECOC (Colombian Fuels Emission Factors) and the American Petroleum Institute (API) (Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry version 2021). The methodology present in the API Compendium 2021 is used for the calculation of GHG emissions through the use of the SANGEA™ software solution (https://apisangea.org/WhatIsSangea) designed by API to assist oil and gas companies in the estimation, management and reporting of GHG emissions; the GHG inventory report is prepared for the following specifications of the Colombian Technical Standard (NTC, per its Spanish acronym) ISO 14064-1 and the accounting and reporting standards for GHG emissions described in the GHG Protocol Corporate Standard. All the aforementioned methodological details are consolidated in the document "Diseño del inventario de emisiones atmosféricas de SierraCol Energy" (Design of SierraCol Energy's atmospheric emissions inventory). Furthermore, the methodology proposes the following exclusions in the quantification: ● Other GHGs such as Hydrofluorocarbons (HFCs) and Perfluorocarbons (PFCs).

Selected Sustainability Information	Criteria

Based on the Thematic Content GRI Standard GRI 305: Emissions (2016), and in line with the procedures established by the companies' management, the calculation of the indicator is carried out as follows:

- **Gross value of direct GHG emissions (Scope 1) in metric tons of CO2 equivalent:**

The indicator reports information from Llanos Norte and Llanos Central locations, where activities associated with the emission of Greenhouse Gases (GHG) scope 1 of the companies SierraCol Energy Arauca LLC and Colombia Energy Development Co – Cedco during the year under review, for the areas detailed below:

Llanos Norte (SierraCol Energy Arauca LLC):

1. Caño Limón
2. Caricare

Llanos Central (Colombia Energy Development Co - Cedco):

1. Canacabare
2. Alcaraván
3. Llanos 23
4. Río Verde
5. Caracara Sur
6. Jaguar
7. Toro Sentado
8. Maní
9. Ramiriquí

Moreover, for the locations located in the Putumayo and Magdalena Medio basins, no Greenhouse Gas (GHG) scope 1 emissions data are presented because none of the companies have operational control over them; the Putumayo blocks are operated by Geopark, and the Magdalena Medio blocks by Ecopetrol.

The gross value of emissions is obtained by calculating the total direct GHG emissions generated from the companies in the aforementioned areas, of the gases Carbon Dioxide (CO2), Methane (CH4) and Nitrous Oxide (N2O), as established in the document “Diseño del inventario de emisiones atmosféricas de SierraCol Energy”. To obtain the emissions associated with each gas, the calculation methodology incorporated in the SANGEA™ software is used, which considers two types of methodologies for its estimation, being these by mass balance or by emission factors (according to the emission source and the type of gas to be evaluated).

- **Mass Balance (MB) Methodology:**

The mass balance methodology is based on the application of the law of conservation of mass. In essence, if there is no accumulation within the system, all materials entering the system must leave. This methodology is mainly used in the estimation of CO2 and CH4 emissions from routine flaring.

Selected Sustainability Information	Criteria
	For liquid combustion the following equation is follows: Emissions of CO_2 = VolC * ρ * %C * 44/12 Emissions of CO_2 = VolC * ρ * %C * (1/1000000)*valorCO2 diesel Where, Emissions of CO2: CO2 emissions (lb.) VolC: liquid fuel consumption (gallons) ρ: fuel density (lb/gal) %C: percentage carbon content of fuel 44/12: ratio of molecular weights of CO2 and Carbon C02 Diesel Value: value of general diesel Ton/10^6 BTU in stationary combustion. For gas combustion (routine gas burning, for example) is used: Emissions CO_2 = $Volquem * 1/Volmolgas * PMCO2$ * Mass Conversion * [Σ($moleHidrocarburo/mole\ gas * AmolC/molHC *$ 0,98$moleCO2/moleCquemado$) + $BmoleCO2$ / $mol\ gas$] Emissions of $CH4$ = $Volquem * Frac.\ molarCH4 * \%res.\ CH4$ * (1/$Volmolgas$) *$PMCH4$ Where, $Volquem$: Volume of gas sent to tea $Frac.\ molarCH4$: Molar content of CH4 in gas stream sent to tea $\%res.\ CH4$: Percentage of unburned gas stream (by default 2%) $Volmolgas$: Molar gas conversion, volume to mass (379,3 scf/lbmol or 23,685 m3/kg-mol) AmolC: The number of moles of carbon in the hydrocarbon particles BmoleCO2: The moles of CO2 present in the gas stream to be fired $PMCO2$: Molecular weight of $CO2$ Mass conversion: 2204.62 tonnes/lb or 1000 tonne/kg $PMCH4$: Molecular weight of $CH4$

- **Emission Factor (EF) Methodology.):**

The emission factor (EF) methodology consists in combining information on the level of each activity (AL), for example, on the consumption of a fuel, with coefficients that quantify emissions or removals per unit activity, called emission factors (EF). In addition, it takes into consideration the percentage efficiency in total emissions reduction, if a capture technology exists (if it does not exist, the ER value will be equal to 0). Therefore, the basic equation is:

Emissions =AL * EF * (1 – ER/100)

Where:

Emissions: Estimated emission value for the source (at process level)

AL: Activity level (e.g., material produced, gas flared, electrical energy)

EF: Emission factor

ER: Overall efficiency in total emission reduction, expressed as a percentage, which is equal to the efficiency of the capture equipment multiplied by the efficiency of the control equipment. If there is no control equipment, ER =0.

- **Direct Measurements (DM) using Optical Gas Imaging Technology:**

The quantification of fugitive emissions employs Optical Gas Imaging technology to quantify methane and carbon dioxide emissions in the different components, equipment, or accessories present in hydrocarbon production and distribution operations. The inspection and leak detection applies the requirements established in Resolution 40066 of February 11, 2022, and Resolution 948 of August 12, 2022, of the Colombian Ministry of Mines and Energy.

The methodologies described above apply to sources and gas emissions calculated according to the following table:

Emission source	CO2	CH4	N2O
Stationary combustion	B.M.	F.E.	F.E.
Routine gas flaring: tea	B.M.	B.M.	F.E.
Fugitive emissions	M.D.	M.D.	-
Vent	F.E.	F.E.	-
Combustion in mobile sources	B.M.	F.E.	F.E.
Biogenic	F.E.	-	-

Accordingly, Scope 1 emissions are calculated based on the following formula:

a. **Direct GHG emissions (Scope 1) in tons of CO2e** = tons of CO2 equivalent emissions from stationary combustion activities + tons of CO2 equivalent emissions from routine gas flaring + tons of CO2 equivalent emissions from venting + tons of CO2 equivalent emissions from equipment leaks + tons of CO2 equivalent emissions from fuel combustion in mobile sources.

The elements included in the above formula are as follows:

Ton of CO2 equivalent emissions from stationary combustion activities: corresponds to fuel consumption (diesel, crude oil and gas) used at the locations mentioned above, during the period under review. For the emissions estimates, the mass balance and emission factors methodologies are used. For the latter, consumption data multiplied by the conversion factors, calorific value and emission factors included in the table in item e for each type of fuel are used.

Corresponds to the values of stationary combustion generated in the production activities of the locations, associated with their respective areas, which are detailed as follows:

Llanos Norte (SierraCol Energy Arauca LLC, SierraCol Energy Andina LLC):

1. Caño Limón
    - G201A - Crude
    - G201B - Crude
    - G201C - Crude
    - G201D - Crude
    - G201E - Crude
    - G201F - Crude
    - G201G - Crude
    - G202A - Crude
    - G202B - Crude
    - G202C - Crude
    - G202D - Crude
    - G202E - Crude
    - G202F - Crude
    - G201A - Diesel
    - G201B - Diesel

- G201C - Diesel
- G201D - Diesel
- G201E - Diesel
- G201F - Diesel
- G201G - Diesel
- G202A - Diesel
- G202B - Diesel
- G202C - Diesel
- G202D - Diesel
- G202E - Diesel
- G202F - Diesel

2. Caricare
    . Calamaro Diesel Generator
    a. Canaguey Diesel Generator
    b. Caricare Diesel Generator
    c. Cosecha C Diesel Generator
    d. CR Este Diesel Generator
    e. REX Diesel Generator
    f. REX-NE Diesel Generator
    g. Terecay Diesel Generator
    h. Morrocoy Diesel Generator

Llanos Central (Colombia Energy Development Co - Cedco):

1. Canacabare
    . Bomba Contraincendio Canacabare
    a. Grupo Generadores Diesel
    b. Hidrolavadora HiForce HPW-3600

Selected Sustainability Information	Criteria

2. Alcaraván
    . Grupo Generadores CRUDO
    a. Grupo Generadores Gas Alcaravan
    b. Bomba Contraincendio Alcaravan
    c. Grupo Generadores Diesel
3. Llanos 23
    . Bomba Contraincendio Pointer
    a. Generadores Crudo - Pointer
    b. Generadores Diesel - Danes
    c. Generadores Diesel - Leono
    d. Generadores Diesel - Pointer
    e. Generadores Diesel - Pumara
    f. Grupo Generadores Gas Natural Labrador
    g. Grupo Generadores Gas Natural Danes
    h. Bombas UBH Diesel Leono
4. Río Verde
    . Grupo Generadores Gas Boral
    a. Grupo Generadores Gas Tilodiran
    b. Casino Rio Verde
    c. Caldera Boral
    d. Bomba Contraincendio Tilodiran
    e. Bomba Contraincendio Boral
    f. Generadores Diesel - Boral
    g. Generadores Diesel - Tilodiran
5. Caracara Sur
    . Generación Diesel CRC Sur
    a. Caracara Caldera Gas

6. Jaguar
    . Generación Diesel Jaguar
7. Toro Sentado
    . Generación Diesel Toro Sentado
8. Maní
    . Generación Diesel Mani
9. Ramiriquí
    . RAM Consumo Gas
    a. Generación Diesel RAM
    b. Bomba Contraincendio RAM

The following formula is applied to consolidate emissions from stationary combustion activities in tons of CO2:

Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG) + (Ton N2O*PCG)

** GWP refers to Global Warming Potential. The values used are presented in the table in item e.

Tons of CO2 equivalent emissions from routine gas flaring: corresponds to the values of gas flaring generated in the production activities in the production areas:

Llanos Norte (SierraCol Energy Arauca LLC, SierraCol Energy Andina LLC):

1. Caño Limón
    - Cano Limon PF1 Flare
    - Cano Limon PF2 Flare

2. Caricare
    . Caricare High Flare
    a. Caricare Medium Flare

Llanos Central (Colombia Energy Development Co - Cedco):

1. Alcaraván
    - Flare Paloblanco

2. Llanos 23
    - Pointer Flare
3. Río Verde
    - Tilodiran Flare
    - Boral Flare
4. Caracara Sur
    - Caracara Sur Flare
5. Ramiriquí
    - Ramiriquí Flare

For emissions estimates, the mass balance and emission factor methodologies are used. For the latter, consumption data multiplied by the conversion factors, calorific value and emission factors included in the table in item e for each type of fuel are used.

For the consolidation of emissions in tons of CO2 equivalent, the following formula is applied:

Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG) + (Ton N2O*PCG)

Tons of CO2 equivalent emissions from fuel combustion in mobile sources: corresponds to the consumption of fuels (diesel and gasoline) used in the vehicles associated with the locations mentioned above, during the period under review. For emissions estimates, the mass balance and emission factor methodologies are used. For the latter, consumption data multiplied by the conversion factors, calorific value and emission factors included in the table in item e for each type of fuel are used.

It corresponds to the values of mobile source combustion generated in production activities in the areas of:

Llanos Norte (SierraCol Energy Arauca LLC, SierraCol Energy Andina LLC):

1. Caño Limón
    . Cano Limon Vehicles Diesel
    a. Cano Limon Vehicles Gasoline
    b. Chipiron Locomotora
2. Caricare
    . Caricare Vehicles Diesel

Llanos Central (Colombia Energy Debelopment Co - Cedco):

1. Canacabare
    . Guadana Gasolina Canacabare

2. Alcaraván
    . Guadana Gasolina Paloblanco
3. Río Verde
    . Guadana Gasolina
4. Caracara Sur
    . Equipo CRS Sur
    a. Vehiculos Livianos CRC Sur
    b. Vehiculos Pesados CRC Sur
5. Jaguar
    . Equipos Jaguar
    a. Vehiculos Livianos Jaguar
    b. Vehiculos Pesados Jaguar
6. Toro Sentado
    . Equipos Toro Sentado
    a. Vehiculos Livianos Toro Sentado
    b. Vehiculos Pesados Toro Sentado
7. Maní
    . Equipos Maní
    a. Vehiculos Livianos Maní
    b. Vehiculos Pesados Maní

The following formula is applied to consolidate emissions from stationary combustion activities in tons of CO2:

Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG) + (Ton N2O*PCG)

Tons of CO2 equivalent emissions due to equipment leaks from the operation: corresponds to the values of emissions from different accessories such as valves, flanges, connectors and seals, among others, associated with the different gas and crude oil production processes in the areas of the operation:

Llanos Norte (SierraCol Energy Arauca LLC):

1. Caño Limón
    . Caño Limon Fugitivas

Selected Sustainability Information	Criteria

2. Caricare
    . Caricare Fugitivas

Llanos Central (Colombia Energy Development Co - Cedco):

1. Canacabare
    . Canacabare Fugitivas
2. Alcaraván
    . Paloblanco Fugitivas
3. Llanos 23
    . Leono Fugitivas
    a. Labrador Fugitivas
    b. Pumara Fugitivas
    c. Pointer Fugitivas
4. Río Verde
    . Tilodiran Fugitivas
    a. Boral Fugitivas
5. Caracara Sur
6. Jaguar
7. Toro Sentado
8. Maní
9. Ramiriquí

The emission factor methodology is used to estimate emissions, using consumption data multiplied by the conversion factors, calorific value and emission factors included in the table in item e for each type of fuel.

The following formula is applied to consolidate emissions from stationary combustion activities in tons of CO2:

Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG) + (Ton N2O*PCG)

Tons of CO2 equivalent emissions from venting: corresponds to the values of emissions associated with the venting of hydrocarbons associated with production generated at specific points in the production areas:

Llanos Norte (SierraCol Energy Arauca LLC, SierraCol Energy Andina LLC):

1. Caño Limón
    - CLM Well Venting
2. Caricare
    - Caricare Well Venting

Llanos Central (Colombia Energy Development Co - Cedco):

1. Canacabare
    - Canacabare Tea Apagada
2. Río Verde
    - Desidratador Glicol – Tilodiran

The emission factor methodology is used to estimate emissions, using activity level data multiplied by the conversion factors, calorific value and emission factors included in the table in item e for each type of fuel.

For the consolidation of emissions from stationary combustion activities in tons of CO2, the following formula is applied:

Tons of CO2 equivalent emissions = Ton CO2 + (Ton CH4*PCG) + (Ton N2O*PCG)

b. Gases included in the calculation CO2, CH4 and N2O:

The gases included in the calculation are determined for each emission source as established in the methodology, as follows:

Emission source	CO2	CH4	N2O
Stationary combustion	X	X	X
Routine gas flaring: tea	X	X	X
Equipment Leaks	X	X	
Vent	X	X	
Combustion in mobile sources	X	X	X

Selected Sustainability Information	Criteria

c. Biogenic CO2 emissions in metric tons of CO2 equivalent:

Correspond to the tons of CO2 equivalent from the combustion of biofuels in the operations. The company use information from the National Biofuels Federation and purchase bills to establish the percentage content of palm oil and anhydrous ethanol in diesel and gasoline distributed in the operations. For this calculation, only tons of CO2 are considered and other types of GHG emissions (such as CH4 and N2O) are excluded from biogenic emissions. The calculation then corresponds to the total CO2 emissions generated by the combustion of diesel used in stationary combustion and mobile sources (using 6,882 kg CO2 / gal and 5,82 kg CO2 / gal emission factors for palm oil and anhydrous ethanol respectively), multiplied by the percentage of biofuel content, as established in the document “Design of SierraCol Energy's atmospheric emissions inventory”. It should be noted that the estimate of emissions from biomass burning is estimated and reported separately to the total direct emissions of the companies.

d. Base year for calculation:

Justification for selecting the base year: After the transition to SierraCol Energy, it was decided to modify the base year of the GHG emissions inventory, going from taking the year 2010 to taking 2020 as the reference year to compare its emissions over time; this decision was made given that during this period SierraCol Energy was established as an independent company. Thus, the year 2020 serves as a reference due to the similarity in current operating conditions with those evidenced when comparing with said year. Likewise, the value of emissions in the base year and the previous periods were recalculated with the inclusion of the emissions of the assets acquired by Colombia Energy Development Co. in 2025 corresponding to Caracara and Llanos 22, values estimated considering the levels of activity that said fields had under the operation of the Company Cepsa Colombia S.A..

Emissions in the base year; corresponds to the total emissions in tons of CO2e of the base year.

e. Source of emission factors and Global Warming Potential (GWP) rates used or a reference to the GWP source.

Emission factors and global warming potential rates are used according to the following sources for the companies' operations at the Llanos Norte and Llanos Central locations (Caño Limón, Caricare, Alcaraván, Canacabare, Llanos 23, Río Verde, Caracara Sur, Jaguar, Toro Sentado, Maní and Ramiriquí):

Emision factors							
Emission source	**Fuel**	**Additional information**	**CO2**	**CH4**	**N2O**	**Units**	**Reference**
Stationary combustion	Diesel	Motor	-	1.44 e-5	6 e-7	Tons / MBTU	
	Diesel	General	-	1.80 e-7	6 e-7	Tons / MBTU	
	Crude	General	-	3 e-6	6 e-7	Tons / MBTU	
	Diesel	High Power >600HP	-	3.70 e-6	6 e-7	Tons / MBTU	

Selected Sustainability Information	Criteria						
	Gas	General	-	1 e-6	2.8 e-7	Tons / MBTU	
Routine gas flaring: tea	Gas flaring	-	-	-	5.2e-5	Ton / 1000 bbls	API Compendium 20021 Table 5-3
Vent	Gas venting	Compressor start-up	1.6e-1 (Is adjusted with the fraction of CO2)	1.6e-1 (Is adjusted with the fraction of CH4	-	tons/compressor-yr	API Compendium 20021 Tabla 6-33 and 6.9.
	Gas venting	Oil Well Workovers (pipeline maintenance)	1.80 e-3 (Is adjusted with the fraction of CO2)	1.80 e-3 (Is adjusted with the fraction of CH4)	-	tonnes/workover	
	Gas venting	Emergency Shutdown (ESD) – Emergency system test	4.93 (is adjusted with the fraction of CO2)	4.93 (is adjusted with the fraction of CH4)	-	tonnes/platform-yr	
	Gas venting	Glycol dehydration	1.27 e-4 (is adjusted with the fraction of CO2)	1.27 e-4 (is adjusted with the fraction of CH4)	-	tonnes/Mscf	API Compendium 2021
Combustion in mobile sources	Diesel	Light-duty Diesel Vehicles (Advanced control)	-	1.9 e-4	8.3 e-4	Tons/1000 Gallons	API Compendium 20021 Table 4-16.
	Diesel	Light-duty Diesel Trucks (Advanced control)	-	2.6 e-4	8.3 e-4	Tons/1000 Gallons	
	Gasoline	Light-duty Gasoline Vehicles – Tier 2	-	5.3 e-3	8.3 e-5	Tons/1000 Gallons	
	Diesel	Other Diesel Vehicles	-	5.7 e-4	4.2 e-3	Tons/100 Gallons	SANGEA database
	Gasoline	Other Gasoline Vehicles	-	0.01	1.9 e-4	Tons/100 Gallons	SANGEA database

Global Warming Potential (GWP) Values (Potential Global Warming Values)		
Emission source	CO2	CH4 N2O
CO2	1	
CH4	27	IPCC, 2020. Sixth Assessment Report.
N2O	273	

f. The consolidation approach for emissions: shareholding, financial control or operational control

The companies consider as an emissions consolidation approach the operational control in the Llanos Norte and Llanos Central locations (Caño Limón, Caricare, Alcaraván, Canacabare, Llanos 23, Río Verde, Caracara Sur, Jaguar, Toro Sentado, Maní and Ramiriquí). Such operational limits are defined in the table below, as established in the document Design of SierraCol Energy's atmospheric emissions inventory".

Operational boundaries (activities) of the GHG inventory (Scope 1)	
Emission sources associated with activities	**Areas**
Stationary combustion	Caño Limón
	Caricare
	Alcaraván
	Canacabare

Selected Sustainability Information	Criteria	
		Llanos 23
		Río Verde
		Caracara Sur
		Jaguar
		Toro Sentado
		Maní
		Ramiriquí
	Routine flaring of gases	Caño Limón
		Caricare
		Alcaraván
		Canacabare
		Llanos 23
		Río Verde
		Caracara Sur

Selected Sustainability Information	Criteria	
		Jaguar
		Toro Sentado
		Maní
		Ramiriquí
	Fugitive emissions	Caño Limón
		Caricare
		Alcaraván
		Canacabare
		Llanos 23
		Río Verde
		Caracara Sur
		Jaguar
		Toro Sentado
		Maní

Selected Sustainability Information	Criteria	
		Ramiriquí
		Caño Limón
		Caricare
		Alcaraván
		Canacabare
		Llanos 23
	Venting	Río Verde
		Caracara Sur
		Jaguar
		Toro Sentado
		Maní
		Ramiriquí
		Caño Limón
	Mobile sources	Caricare

	Alcaraván
	Canacabare
	Llanos 23
	Río Verde
	Caracara Sur
	Jaguar
	Toro Sentado
	Maní
	Ramiriquí

g. The Standards, methodologies, assumptions, and/or calculation tools used.

Finally, in relation to the calculation of the uncertainty associated with the source, both the uncertainty associated with the activity level and the uncertainty associated with the emission factor (whose uncertainty values are obtained directly from the API or the IPCC) are considered; however, they also include standard parameters in the definition of the specific uncertainties of the activity levels that can be grounded to the operational reality of the companies; in the case of the use of emission factors estimated on their own, it is advisable to establish uncertainty levels for the GHGs considered. In order to evaluate the uncertainty of the GHG emissions inventory, the IPCC Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories is used as a reference.

The different procedures for calculating uncertainty for the GHG emissions inventory are presented as follows:

a. Directly determined emission factors: When periodic emission estimation information is available that can be directly linked to activity data, proprietary emission factors are developed, as in the case of the emission factor for electric power generation that is generated by a third party for the companies, from fuel supplied by the companies. In this type of case, monthly information is used to calculate the uncertainty.

b. Emission factors from published references: When emission factors from other published sources are used, the uncertainty published by the same authors of the reference is used. To reduce uncertainty, the conditions under which the emission factors were calculated should be similar to the conditions of the reference.

c. Activity data: These data are collected for purposes other than calculating the emissions inventory and are generally focused on economic purposes, so their uncertainty is low. The uncertainty of these data is found using internal studies or the judgment of experts in the companies.

d. Expert judgment: When there is not enough information to calculate the uncertainty with field data, the judgment of experts who have experience and knowledge of a particular field of the companies is used. This procedure aims to develop a probability density function considering relevant issues such as similarity with other evaluated cases, as well as knowledge in the processes and procedures of the area.

Once the uncertainties of the different categories have been calculated and determined, they should be combined to provide the uncertainty estimate for the entire inventory in each year. Two rules are used to calculate the uncertainty; the first (Rule A) is used when the uncertainties are combined as a consequence of an addition of quantities, the standard deviation of the sum will be the square root of the sum of the squares of the standard deviations of the quantities being added, with all standard deviations expressed in absolute terms. The second rule (Rule B) is used when uncertainties are combined as a consequence of multiplication; the same rule applies, but the standard deviations should be expressed as fractions of the average values.

The equation of the above-mentioned rules is as follows:

Rule A:

$$\mathrm{UTotal} = \frac{\sqrt{(\mathrm{U1\ x\ X1})^2 + (\mathrm{U2\ x\ X2})^2 + \ldots + (\mathrm{Un\ x\ Xn})^2}}{\mathrm{X1} + \mathrm{X2} + \ldots + \mathrm{Xn}}$$

Where,

UTotal: The percentage uncertainty of the sum of the quantities (half of the 95% confidence interval divided by the total (average) and expressed as a percentage).

Ui and Xi: These are the uncertainties, and the percentage of uncertainty associated with each of the quantities.

Rule B:

$$\mathrm{UTotal} = \sqrt{\mathrm{U1}^2 + \mathrm{U2}^2 + \ldots + \mathrm{Un}^2}$$

Where,

UTotal: It is the percentage uncertainty of the product of the quantities (half of the 95% confidence interval divided by the total (average) and expressed as a percentage).

Ui: These are the percentages of the uncertainty associated with each of the quantities.

Selected Sustainability Information	Criteria
Energy Indirect (Scope 2) GHG emissions [GRI 305-2] (v.2016)	The IS25 includes the result of the GRI 305-2 indicator corresponding to "Energy Indirect (Scope 2) GHG emissions" for the year under review for the companies SierraCol Energy Arauca LLC and Colombia Energy Development Co - Cedco - (hereinafter companies). ● **The Standards, methodologies, assumptions and/or calculation tools used:** It corresponds to the emission factors used by the companies taken from the calculation the National Interconnected System emission factor for GHG inventories carried out by XM as Interconnected System operator and Colombian Wholesale Energy Market administrator, and American Petroleum Institute (API) (Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry 2021 version). The API Compendium 2021 methodology is used to calculate GHG emissions through the use of the SANGEA™ software solution (https://apisangea.org/WhatIsSangea) designed by the API to assist oil and gas companies in the estimation, management and reporting of GHG emissions; the GHG inventory report is prepared following the specifications of the Colombian Technical Standard (NTC, by its acronym in Spanish) ISO 14064-1. All the aforementioned methodological details are consolidated in the document "Design of SierraCol Energy's atmospheric emissions inventory". **i. Emissions from imported electricity:** These emissions are estimated to be associated with the consumption of electrical energy purchased (imported) from third parties (from the National Interconnected System or local suppliers) that is used within the locations of the reporting companies; this type of energy is the only one purchased by the companies. no consumption of energy flows for cooling, thermal energy or steam has been identified. Emission values are presented for the locations of: **Llanos Norte (SierraCol Energy Arauca LLC):** 1. Caricare . Caricare Imported ISA a. Caricare Genser Power Imported 2. Caño Limón . Caño Limón Imported ISA **Llanos Central (Colombia Energy Development Co - Cedco):** 1. Río Verde a. Río Verde Importada 1. Caracara Sur b. Caracara Energia Importada SIN To estimate the emissions associated with imported Scope 2 electricity, two estimation methods are used in accordance with the Greenhouse Gas Protocol Scope 2 methodological guidance: the location-based method and the market-based method.

Selected Sustainability Information	Criteria

a) Indirect GHG emissions from power generation (Scope 2) – location-based method:

The location-based method quantifies Scope 2 GHG emissions based on average power generation emission factors for defined locations, including local, subnational or national boundaries. For the case of Colombia, it consists of applying the emission factor reported for the National Interconnected System (SIN) and assuming that all electric power used by companies is supplied by the SIN.

The following formula is applied for the consolidation of indirect emissions by the location-based method:

Emissions of CO_2e = FE * (∑Consumption)

Where: Emissions of CO_2e: CO_2 Emissions (lb o kg)

EF: Emission factor (t CO2e/MWh)

Consumption: Power consumption (MWh)

b) Indirect GHG emissions from power generation (Scope 2) – location-based method:

The market-based method quantifies scope 2 GHG emissions based on the GHG emissions emitted by the generators from which the companies purchase contractually packaged electricity with unbundled instruments or instruments. In addition to what was previously taken into account (XM emission factor for the SIN), emissions from local suppliers must be considered when the operating areas subcontract the direct supply of electricity through a third party using on-site energy sources. For these local suppliers, it is necessary to estimate the own emission factor from the amount of energy delivered, as well as the amount and characterization of the fuel used for generation.

The following formula is applied for the consolidation of indirect emissions using the market-based method:

Emissions of CO_2e = (EF SIN * Consumption SIN) + (EF Supplier * Supplier Consumption)

Emissions of CO_2e: Emissions of CO_2e

EF SIN: Emission factor of SIN supplier (peso/MWh)

EF Supplier: Supplier emission factor (weight/MWh)

Consumption SIN: Energy consumption of SIN supplier (MWh)

Supplier Consumption: Supplier energy consumption (MWh)

According to the GHG Protocol scope 2 methodological guide, indirect emissions from electricity should be estimated by both methods and reported separately. In addition, in Colombia the electricity generation basket has a mostly hydroelectric contribution, therefore, the emission factor for electricity purchased through the SIN is lower than the factors estimated for local suppliers (market-based method). Finally, SierraCol Energy has I-REC certificates that validate that all of the energy purchased from the National Interconnected System (SIN) in the Llanos Norte area comes from renewable sources from hydroelectric generation.

Selected Sustainability Information	Criteria

c) The gases included in the calculation are CO2, CH4 and N2O:

Emission source	CO2	CH4	N2O
Indirect emissions	X	X	X

d) Source of emission factors used:

Emission factors are used according to the following sources for the operation of the companies at the Llanos Norte and Llanos Central locations (Caño Limón, Caricare, and Río Verde blocks):

Emission source	Associated material	Estimation methodology	CO2	CH4	N2O	Units	Reference
Imported electricity	Electricity SIN - 2025 owards	Emission factor	0.097018445			t/MWh	Factor provided by XM as operator of the National Interconnected System
Imported electricity	Electricity SIN - 2024 en adelante	Emission factor	217,42			kg/MWh	Factor provided by XM as operator of the National Interconnected System
Imported electricity	Electricity SIN - 2023	Emission factor	177			kg/MWh	UPME Resolution 1198 Dec 26, 2024
Imported electricity	Electricity SIN - 2022	Emission factor	112			kg/MWh	UPME Resolution 762 Nov 22, 2023
Imported electricity	Electricity SIN - 2021	Emission factor	126			kg/MWh	UPME Resolution 320 Aug 5, 2022
Imported electricity	Electricity SIN - 2020	Emission factor	203			kg/MWh	UPME Resolution 382 Nov 2,2021
Imported electricity	Electricity SIN - 2019	Emission factor	166			kg/MWh	UPME Resolution 385

Selected Sustainability Information	Criteria							
								Dec 24, 2020
	Imported electricity	Electricity SIN - 2018	Emission factor	130			kg/MWh	UPME Resolution 642 Dec 27, 2019
	Imported electricity	Electricity SIN - 2017	Emission factor	110			kg/MWh	UPME Resolution 774 Dec 28, 2018
	Imported electricity	Electricity SIN - 2016	Emission factor	210			kg/MWh	UPME Resolution 804 Dec 26, 2017
	Imported electricity	Electricity SIN - 2015	Emission factor	199			kg/MWh	UPME Attached Doc . Resolution 843 Dec 23, 2016
	Imported electricity	Electricity SIN - 2014 and earlier	Emission factor	157	0.0028	0.00185	kg/MWh	UPME Resolution 857 Dec 24, 2015
	Imported electricity	Electricity- Indirect GP Caricare -2025	Emission factor	0.9894	1.58 e^{-5}	1.58 e^{-6}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity- Indirect GP Caricare -2024	Emission factor	1.1194	1.58 e^{-5}	1.58 e^{-6}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity- Indirect GP Caricare -2023	Emission factor	1.002	8.68 e^{-6}	8.61 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity- Indirect GP Caricare -2022	Emission factor	0.9675	8.99 e^{-6}	8.91 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity- Indirect GP Caricare -2021	Emission factor	0.8858	8.49 e^{-6}	8.42 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate

Selected Sustainability Information	Criteria							
	Imported electricity	Electricity-Indirect GP Caricare -2020	Emission factor	0.7041	8.33 e^{-6}	8.26 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect CP Cosecha -2020	Emission factor	1.156	5.42 e^{-5}	8.87 e^{-7}	tons/MWh	Own estimate SierraCol Energy
	Imported electricity	Electricity-Indirect CP Cosecha -2019	Emission factor	1.089	5.10 e^{-5}	8.35 e^{-6}	tons/MWh	Own estimate SierraCol Energy
	Imported electricity	Electricity-Indirect GP Caricare -2019	Emission factor	0.8991	7.60 e^{-6}	7.54 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2018	Emission factor	0,9603	8,12 e^{-6}	8,05 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2017	Emission factor	0,7075	9,18 e^{-6}	9,11 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2016	Emission factor	0,82	9,25 e^{-6}	9,17 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2015	Emission factor	0,8151	9,20 e^{-6}	9,12 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2014	Emission factor	0.8092	9.13 e^{-6}	9.05 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2013	Emission factor	0.8577	9.68 e^{-6}	9.60 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate

Selected Sustainability Information	Criteria							
	Imported electricity	Electricity-Indirect GP Caricare -2012	Emission factor	0.7211	9.65 e^{-6}	9.57 e^{-7}	tons/MWh	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2011	Emission factor	0.8466	1.07 e^{-5}	7.07 e^{-6}	toneladas/MWh (CH4) own estimate - Caia Ing.	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate
	Imported electricity	Electricity-Indirect GP Caricare -2010	Emission factor	0.7938	1.01 e^{-5}	9.97 e^{-7}	toneladas/MWh (CH4) own estimate - Caia Ing.	SierraCol GHG Emissions Inventory Design Document Annex B. GP F.E. Estimate

(PCG)(Potential Global Warming Values)		
Component	**Emission factor/ GWP**	**Source**
CO2	1	IPCC, 2014. Fifth Assessment Report.
CH4	28	
N2O	265	

- **The base year for the calculation:**

  I. **justification for the selection:** After the transition to SierraCol Energy, it was decided to modify the base year of the GHG emissions inventory, changing from 2010 to 2020 as a reference year to compare its emissions over time; the main reason for the change is that during the year 2020 in Cedco's operations (Llanos Central), the preparation of the emissions inventory was started using the methodologies.

Selected Sustainability Information	Criteria
	II. **emissions in the base year:** corresponds to the total emissions in tons of CO2e of the base year. In turn, the methodology proposes the following exclusions in quantification: o Emissions generated in the administrative areas of the companies located in the city of Bogotá (electricity purchased from the National Interconnected System – SIN) f. The consolidation approach for emissions: shareholding, financial control or operational control. The companies consider as an emissions consolidation approach the operational control at the Llanos Norte and Llanos Central locations (Caño Limón, Caricare, Río Verde and Caracara Sur Blocks).
Communication and training about anti-corruption policies and procedures [GRI 205-2] (v.2016)	The management of the companies included in its 2025 Sustainability Report the result of the GRI 205-2 indicator "Communication and training about anti-corruption policies and procedures" during the year under review by the companies Sierracol Energy Arauca LLC., Sierracol Energy Andina LLC. and Colombia Energy Development Co. – CEDCO (hereinafter reporting companies), based on the provisions of page 9 of the section "GRI 205: Anti-Corruption" of the Global Reporting Initiative (GRI) Standard (2016), and in line with the procedures established by the Management of the Companies, as presented below: **1. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.** Corresponds to the total number of members of the Board of Directors of the reporting companies who have been informed about the following anti-corruption policies and procedures in force at the end of the reporting year: • Code of Business Conduct (Approved November 14, 2024) • Supplier Code of Conduct (Approved November 14, 2024) • Anti-Bribery and Anti-Corruption Policy (Adopted on November 20, 2021) • Reporting and Non-Retaliation Policy (Approved November 20, 2021) • Conflicts of Interest Policy (Approved November 20, 2021) • Policy on Political Contributions, Lobbying, and Other Political Activities (Adopted August 17, 2023) Number of people on the Board of Directors: Corresponds to the total number of members of the Board of Directors for the year 2025 of the reporting companies included on the companies' website. Percentage: Corresponds to the application of the following formula: $= \frac{\text{Members of the Board of Directors who were informed about anti} - \text{corruption policies and procedures during the reporting year}}{\text{Total number of members of the Board of Directors for the reporting year}} \text{ X } 100$ **2. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.**

Selected Sustainability Information	Criteria

Corresponds to the total number of employees of the reporting companies who have been informed about the following anti-corruption policies and procedures in force at the end of the reporting year:

- Code of Business Conduct (Approved November 14, 2024)
- Supplier Code of Conduct (Approved Novembrer 14,2024)
- Anti-Bribery and Anti-Corruption Policy (Adopted on November 20, 2021)
- Reporting and Non-Retaliation Policy (Approved November 20, 2021)
- Conflicts of Interest Policy (Approved November 20, 2021)
- Policy on Political Contributions, Lobbying, and Other Political Activities (Adopted August 17, 2023)

Number of employees: Corresponds to the total number of employees with an employment contract with the reporting companies as of November 4 of the reporting year, who were informed about the anti-corruption policies and procedures mentioned above, included in file "8. Employee training 2025.xlsx" downloaded from SuccessFactors.

The following employees were excluded from this total number of employees:

- Employees on temporary contracts or on mission.
- Employees linked to the reporting companies with an apprenticeship contract or service provision contract.
- Employees who were hired by the reporting companies after November 4, 2025.
- Employees who were employed by the Company on November 4, 2025 but were on permanent union leave or incapacity up until December 31, 2025.

Percentage: Corresponds to the application of the following formula:

$$= \frac{\text{Employees who were informed about anti} - \text{corruption policies and procedures during the reporting year}}{\text{Total number of employees of reporting companies for the reporting year}} \text{ X } 100$$

3. **Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.**

It corresponds to the number of business partners of the reporting companies that were informed about the anti-corruption policies and procedures related to business relationships between companies established in the Code of Conduct for suppliers established by the reporting companies for the year 2025.

Business Partners: Corresponds to the total number of suppliers, customers, partners and other third parties that have an agreement for the supply or provision of goods and/or services related to the operation of the reporting companies during the year 2025 (hereinafter, "Suppliers" or "Business Partners") and that included a standard clause related to the anti-corruption procedures established in the Purchasing and Contracting Manual and the use of proforma models approved by the reporting companies. These business partners are included in the file "20260107 @ Portfolio Services and Compras.xlsx"..

Percentage: Corresponds to the application of the following formula:

$$= \frac{\text{Business partners who were informed about anti} - \text{corruption policies and procedures during the reporting year}}{\text{Total number of business partners of the reporting companies for the year under review}} \text{ X } 100$$

4. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.

The members of the Board of Directors received training during the year under review that summarizes the main policies and procedures established by the companies on anti-bribery and anti-corruption issues.

Number of people on the Board of Directors: Corresponds to the total number of members of the Board of Directors for the year 2025 of the reporting companies included on the companies' website.

Percentage: Corresponds to the application of the following formula:

$$= \frac{\text{Board members who received training on anti} - \text{corruption policies and procedures during the reporting year}}{\text{Total number of board members during the reporting year}} \text{ X } 100$$

5. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.

It corresponds to the total number of employees of the reporting companies to whom the reporting companies provided the training "Ascending the Building of Integrity" during the year 2025 and summarizes the main policies and procedures established by the company on anti-bribery and anti-corruption issues.

This course and its evaluation are carried out through the "SuccessFactors" platform.

Number of employees: Corresponds to the total number of employees with an employment contract with the reporting companies as of November 4 of the reporting year, who were informed about the anti-corruption policies and procedures mentioned above, included in file "8. Employee training 2025.xlsx" downloaded from SuccessFactors.

The following employees were excluded from this total number of employees:

- Employees on temporary contracts or on mission.
- Employees linked to the reporting companies with an apprenticeship contract or service provision contract.
- Employees who were hired by the reporting companies after November 4, 2025.

Employees who were employed by the Company on November 4, 2025 but were on permanent union leave or incapacity up until December 31, 2025.

Percentage: Corresponds to the application of the following formula:

$$= \frac{\text{Employees who received training on anti} - \text{corruption policies and procedures during the reporting year}}{\text{Total number of employees of reporting companies for the reporting year}} \text{ X } 100$$

Selected Sustainability Information	Criteria
Work-related injuries [GRI 403-9] (v. 2018)	The Company's Management includes in its IS25 the result of the GRI 403-9 indicator "Work-related injuries" during the year under review of the companies SierraCol Energy Arauca, LLC, SierraCol Energy Andina, LLC and Colombia Energy Development Co, Cedco, taking as a basis what is established on pages 19 and 20 of the section "GRI 403: Occupational Health and Safety" of the Global Reporting Initiative (GRI) Standard (2018), and in line with the procedures established by the Companies' Management, as presented below: Reporting will be done in accordance with the following companies: 1. SierraCol Energy Arauca, LLC: Headquarters in Bogota and Llanos Norte. The latter includes the following association contracts with Ecopetrol: ● Cravo Norte ● Rondón ● Cosecha ● Chipiron 2. Colombia Energy Development Co (Cedco): Llanos Central, which includes the following blocks: ● Río Verde ● Llanos - 23 ● Jaguar 3. SierraCol Energy Andina, LLC: Magdalena Medio, in which the following blocks are included: ● La Cira Infantas ● Catalina These categories will be evaluated according to the following information: **a. For all employees:** The following are the guidelines for calculating the indicators, which include in all cases the number of deaths and the number of man- hours worked, as explained below: **i. The number and rate of fatalities resulting from a work-related injury.** ● **Number of deaths resulting from a work-related injury:** ○ SierraCol Energy Arauca, LLC: Headquarters in Bogotá and Llanos Norte. It corresponds to the sum of deaths of employees resulting from a work-related injury in the year under review, as indicated in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025” prepared by the Industrial Safety Advisor of the HS Department of the reporting company, with the total information for the year to be evaluated.

- Colombia Energy Development Co (Cedco): Llanos Central:

  It corresponds to the sum of deaths of employees resulting from a work-related injury in the year under review, as indicated in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025” prepared by the Industrial Safety Advisor of the HS Department of the reporting company, with the total information for the year to be evaluated.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  SierraCol Energy Andina LLC does not have any direct employees.

- **Number of man-hours worked of employees:**

  See description below in item a.v.

- **Rate of death resulting from a work-related injury:** It corresponds to the application of the following formula:

$$= \frac{(\text{Number of deaths resulting from a work} - \text{related injury of employees}) * 1.000.000}{(\text{Ttal number of man} - \text{hours worked by employees during the period under evaluation})}$$

ii. **The number and rate of work-related injuries with serious consequences (not including fatalities).** For this calculation, the following definitions will be taken into account:

- **Number of work-related injuries with serious consequences (not including fatalities):**

  - SierraCol Energy Arauca, LLC: Headquarters in Bogotá and Llanos Norte.

    It corresponds to the total number of cases, in the year under review, in which employee injuries result in harm such that the worker cannot or does not fully recover to pre-accident state of health, or the worker is not expected to fully recover to pre-accident state of health within 6 months. Accidents that do not meet these characteristics of the GRI standard will be considered in the recordable accidents (see point iii).

    The procedure for the calculation of accidents with serious consequences is structured in the document "60.450.026 Standard for reporting and investigation of incidents and occupational diseases" of SierraCol. The consolidated of these calculations can be found in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025”, prepared by the Industrial Safety Advisor of the HS Department of the reporting company, with the total information of the year to be evaluated.

  - Colombia Energy Development Co (Cedco): Llanos Central:

    It corresponds to the total number of cases, in the year under review, in which employee injuries result in harm such that the worker cannot or does not fully recover to pre-accident state of health, or the worker is not expected to fully recover to pre-accident state of health within 6 months. Accidents that do not meet these characteristics of the GRI standard will be considered in the recordable accidents (see point iii)

The procedure for calculating accidents with serious consequences is structured in Cedco's document "PR-HSE-009 CEDCO Proc de Notificación e Investigación de Incidente y EL.pdf". The consolidated of these calculations can be found in the file "Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025", prepared by the Industrial Safety Advisor of the Company's HS Department, with the total information for the year to be evaluated.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  SierraCol Energy Andina LLC does not have any direct employees.

- **Number of man-hours worked of employees:**

  See description below in item a

- **Rate of work-related injuries with serious consequences (excluding fatalities):**

  It corresponds to the following formula:

$$= \frac{\text{Number of work} - \text{related injuries with major consequences (excluding fatalities)to employees} * 1.000.000}{\text{Total number of employee man} - \text{hours worked}}$$

iii. The number and rate of work-related injuries that are recordable.

- **Number of recordable work-related injuries:**

  - SierraCol Energy Arauca, LLC: Headquarters in Bogotá and Llanos Norte:

    It corresponds to the sum of employee work-related accidents, considered recordable with any of the following outcomes: "death, days off work, work restriction or transfer to other positions, fainting or medical treatment beyond first aid; or serious injury or illness diagnosed by a physician or other health professional, even if it does not result in death, days off work, work restriction or transfer to other positions, fainting or medical treatment beyond first aid" as defined by the GRI Standards.

    The procedure for the calculation of recordable occupational accidents is structured in the document "60.450.026 Standard for reporting and investigation of occupational incidents and diseases" of SierraCol. The consolidated of these calculations can be found in the file "Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025", prepared by the Industrial Safety Advisor of the HS Department of the reporting company, with the total information of the year to be evaluated.

  - Colombia Energy Development Co (Cedco): Llanos Central:

    It corresponds to the sum of employee work-related accidents, considered recordable with some of the following outcomes: "death, days off work, work restriction or transfer to other positions, fainting or medical treatment beyond first aid; or serious injury or illness diagnosed by a physician or other health professional, even if it does not result in death, days off work, work restriction or transfer to other positions, fainting or medical treatment beyond first aid" according to the definition of the GRI Standards.

The procedure for calculating accidents with serious consequences is structured in Cedcol's document "PR-HSE-009 CEDCO Proc de Notificación e Investigación de Incidente y EL.pdf". The consolidated of these calculations can be found in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025”, prepared by the Industrial Safety Advisor of the HS Department of the reporting company, with the total information of the year to be evaluated.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  SierraCol Energy Andina LLC does not have any direct employees.

- **Number of man-hours worked of employees:**

  See description below in item a.

- **Recordable work-related injury rate:**

  It relates to the application of the following formula:

$$= \frac{(\text{Number of recordable employee work} - \text{related accidents}) * 1.000.000)}{(\text{Total number of employee man} - \text{hours worked})}$$

iv. Main types of work-related injuries.

- SierraCol Energy Arauca, LLC: Headquarters in Bogotá and Llanos Norte:

  It corresponds to the types of incidents suffered by employees of work-related injuries and classified in the file “Gráficas TRIR SierraCol - 2025.xlsx”.

- Colombia Energy Development Co (Cedco): Llanos Central:

  It corresponds to the types of incidents suffered by employees of work-related injuries and classified in the file “Gráficas TRIR SierraCol - 2025.xlsx”.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  SierraCol Energy Andina has no direct employees.

v. The number of hours worked.

- SierraCol Energy Arauca, LLC: Oficinas centrales de Bogotá y Llanos Norte:

  It corresponds to the record of the total man hours worked by employees during the year under review, reported monthly by the payroll area, which are verified and consolidated in the Excel file “HHT por Lugar de Trabajo Proyecto Diciembre-25.xlsx” by the HS Department's Industrial Safety Advisor.

- Colombia Energy Development Co (Cedco): Llanos Central:

  It corresponds to the record of the total man hours worked by employees during the year under review, reported monthly by the payroll area, which are verified and consolidated in the Excel file “HHT CEDCO 2025 - FR-HSE-044 Reporte de Indicadores_2025.xlsx” by the HES Specialist of the HS Department.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  SierraCol Energy Andina LLC has no direct employees.

b. For contractors of reporting companies: Understood as all workers who are not employees, but whose jobs or workplaces are controlled by the company.

i. The number and rate of fatalities resulting from a work-related injury:

- **Number of fatalities resulting from a work-related injury:**
  - SierraCol Energy Arauca, LLC (Bogotá Headquarters and Llanos Norte); and SierraCol Energy Andina, LLC (Magdalena Medio):

    It corresponds to the sum of contractor fatalities resulting from a work-related injury in the year under review, as indicated in the Excel file "Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025", which is manually created with the information exported from the SharePoint of the Contractor's website. This platform is managed by the Field Coordinator and the Industrial Safety Specialist.
  - Colombia Energy Development Co (Cedco): Llanos Central:

    It corresponds to the sum of contractor fatalities resulting from a work-related injury in the year under review, as indicated in the file "Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025", which is manually created with the information exported from the SharePoint of the Contractor's website. This platform is managed by the Cedco's Field Coordinator and the Industrial Safety Specialist.
- **Number of employees' man-hours worked:**

  See description below under b.
- **Rate of fatalities resulting from a work-related injury:**

  It corresponds to the application of the following formula:

$$=\frac{(\text{Number of fatalities resulting from contranctors}'\text{work}-\text{related injuries})*1.000.000}{(\text{Total number of contractor man}-\text{hours worked})}$$

ii. The number and rate of work-related injuries with serious consequences (excluding fatalities).

- **Number of work-related injuries with serious consequences (excluding fatalities):**
  - For all three companies evaluated:

    It corresponds to the total number of cases, in the year under review, in which injuries to contractors result in damage such that the worker cannot or does not fully recover the pre-accident state of health, or the worker is not expected to fully recover the pre-accident state of health within 6 months. Accidents that do not meet these characteristics of the GRI standard will be considered in the recordable accidents (see point iii).

These calculations are consolidated in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025”, which is manually created with the information exported from the SharePoint of the Contractor’s website. This platform is managed by the Field Coordinator and the HS Advisor.

- **Number of employees’ man-hours worked:**

  See description below under b.

- **Rate of work-related injuries with serious consequences (excluding fatalities):**

  It corresponds to the application of the following formula:

$$= \frac{[\text{Number of contractors}'\text{work} - \text{related injuries with serious consequencesias (excluding fatalities} * 1.000.000)]}{(\text{Total number of contractor man} - \text{hours worked})}$$

iii. The number and rate of recordable work-related injuries.

- **Number of recordable work-related injuries:**
  - For all three companies evaluated:

    It corresponds to the sum of the contractors’ work-related accidents, considered recordable with any of the following results: "death, days off work, work restriction or transfer to other positions, fainting or medical treatment beyond first aid; or serious injury or illness diagnosed by a physician or other health professional, even if it does not result in death, days off work, work restrictions or transfers to other positions, fainting or medical treatment beyond first aid" according to the definition of the GRI Standards.

    These calculations are consolidated in the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2025”, which is manually created with the information exported from the SharePoint of the Contractor’s website. This platform is managed by the Field Coordinator and the HS Advisor.

    All work-related accidents are reported to the Labor Risks Administration (ARL, per its Spanish acronym). However, only accidents that occur during the performance of work-related activities are considered recordable.

- **Number of man-hours worked of employees:**

  See description below under b.

- **Recordable work-related injury rate:**

  It corresponds to the application of the following formula:

$$= \frac{(\text{Number of recordable contractors}' \text{ work} - \text{related accidents}) * 1.000.000)}{(\text{Total number of contractor man} - \text{hours worked})}$$

Selected Sustainability Information	Criteria

iv. The most common types of work-related injuries:

For all three companies, It corresponds to the types of incidents of work-related injuries suffered by contractors and classified in the file “Gráficas TRIR SierraCol - 2025.xlsx”, which is manually created with the information exported from the SharePoint of the Contractors' website. This platform is managed by the Field Coordinator and the HS Advisor.

v. The number of hours worked.

- SierraCol Energy Arauca, LLC (Bogotá Headquarters and Llanos Norte) and Colombia Energy Development Co (Cedco) (Llanos Central)

  It corresponds to the recording of the total man-hours worked by contractors during the year under review. The contractors report during the first 10 days of each month on the SharePoint of the contractors' website. At the end of the month, the man-hours worked during the provision of services are reviewed by the Industrial Safety Advisor of the reporting company, who validates the information, approves it and consolidates it in the file “Gráficas TRIR SierraCol - 2025.xlsx”.

- SierraCol Energy Andina, LLC: Magdalena Medio:

  It corresponds to the recording of the total man-hours worked by the contractors for CAPEX activities during the year under review only in the La Cira Infantas field, as there were no related activities in the Teca field in 2025. The contractors report the man-hours worked during the first 10 days of each month on the SharePoint of the contractors' website. At the end of the month, this consolidated information is reviewed by the Industrial Safety Advisor of the reporting company, who validates the information, approves it and consolidates it in the file “Gráficas TRIR SierraCol - 2025.xlsx”.

c. Occupational hazards that present a risk of work-related injury with serious consequences in Llanos Norte, Llanos Central and Magdalena Medio, by stating:

i. How these hazards are determined;

ii. Which of these hazards have caused or contributed to causing work-related injuries with serious consequences during the year 2025.

iii. The measures taken or planned to eliminate these hazards and to minimize the risks through the control hierarchy. These correspond to the measures or programs developed to eliminate the hazards identified in the risk matrix “Matriz IPEVRDC SierraCol, Rev Feb2025.xlsx”, developed according to the GTC - 45 Guide.

d. Measures taken or planned to eliminate other occupational hazards and minimize risks through the hierarchy of control.

It corresponds to the risks and hazards that must be managed to minimize risks and eliminate occupational hazards in the following work areas, as established in the file “Matriz IPEVRDC SierraCol, Rev Feb2025.xlsx”:

- Teca
- Caño Limón
- Caricare
- Chipirón

Selected Sustainability Information	Criteria
	• La Cira Infantas • Llanos Norte • Cosecha • Oficinas en Bogotá **e. Whether the rates are calculated per 200,000 or per 1,000,000 hours worked** In the file “Datos estadísticos estándar GRI 403-8, 403-9, 403-10 – Año 2024” the reporting companies define the parameter they use to calculate the rates, which for the year 2025 is 1,000,000. **f. Whether any workers have been excluded from this Content, including the type of worker and the reason for exclusion.** This refers to the total number of employees and contractors involved in the operation of the Llanos Norte, Bogotá Headquarters, Llanos Central and Magdalena Medio blocks. **g. Any contextual information necessary to understand how data from the sources mentioned in this criterion have been collected for SierraCol Energy Arauca LLC, Colombia Energy Development Co (Cedco) and SierraCol Energy Andina LLC, as well as any standards, methodologies or assumptions used.**
Local employment [Entity-developed Criteria]	The Company's management included in its IS25 the result of its own indicator for “Local Employment” for the year under review for the companies SierraCol Energy Andina LLC., SierraCol Energy Arauca LLC., and Colombia Energy Development Co. CEDCO. The calculation of this indicator considers local jobs generated under the modality of contractors who collaborated with the aforementioned companies between January and December 2025 for skilled and unskilled labor. It is defined as follows: 1. Percentage (%) of local skilled labor = $$\frac{\text{Annual average of local skilled labor employees}}{\Sigma(\text{Annual average of local skilled labor employees} + \text{Annual average of skilled labor employees in the rest of the country})}$$ The calculation is performed independently for each company, as follows: • Annual average of local skilled labor: It is calculated from the sum of the number of local skilled labor employees divided into twelve (12) months, as indicated in the file "Calculo empleo local 2025.xlsx" provided by the Social Responsibility area.

- Annual average of skilled labor in the rest of the country: It is calculated from the sum of the number of skilled labor employees in the rest of the country divided into twelve (12) months, as indicated in the file " Calculo empleo local 2025.xlsx" provided by the Social Responsibility area.

Where:

- Skilled labor: refers to all those positions that require proof of technical, technological and professional studies to be held.
- Local skilled labor employees: refers to all trained labor employees who prove their residence in the areas of influence of assets through certificates issued by the competent authorities.
- Skilled labor employees in the rest of the country: refers to all skilled labor employees whose residence is not in the area of influence.

2. Percentage (%) of local unskilled labor

$$\frac{\text{Annual average of local unskilled labor employees}}{\Sigma(\text{Annual average of local unskilled labor employees} + \text{Annual average of unskilled labor employees rest of the country})}$$

The calculation is performed independently for each company, as follows:

- Annual average of local unskilled labor employees: it is calculated from the sum of the number of local unskilled labor employees divided into twelve (12) months, as indicated in the document “Calculo empleo local.xlsx” provided by the Social Responsibility area.
- Annual average of unskilled labor employees in the rest of the country: it is calculated from the sum of the number of untrained labor employees in the rest of the country divided into twelve (12) months, as indicated in the document “Local employment calculation 2024.xlsx” provided by the Social Responsibility area.

Where:

- Unskilled labor: refers to all those positions that do not require prior higher education training to be performed.
- Local unskilled labor employees: refers to all unskilled labor employees who prove their residence in the areas of influence of the companies through certificates issued by the competent authorities.
- Unskilled labor employees in the rest of the country: refers to all unskilled labor employees whose residence is not in the area of influence

Selected Sustainability Information	Criteria
	Area of influence: The area of influence shall be understood as the municipality or municipalities where the company's exploration or exploitation activities are carried out in the aforementioned companies. Sources of information: The indicator is calculated based on the report “Calculo empleo local 2025.xlsx” prepared by the Local Content Advisor, whose supports are the "employability reports" that contractors send monthly to the Labor Audit team at SierraCol Arauca, the "labor" reports that contractors send monthly to the Labor Audit team at SierraCol Andina and the "labor" reports that contractors send monthly to the Labor Audit team of Colombia Energy Development Co. CEDCO. These reports have as annexes the documents that support the employee hiring processes.
New employee hires and employee turnover [GRI 401-1] (v. 2016)	The management of the companies included in its 2025 Sustainability Report the result of the GRI 401-1 indicator "New employee hires and employee turnover" during the year under review by the companies Sierracol Energy Arauca LLC and Colombia Energy Development Co. – CEDCO (hereinafter reporting companies), based on the provisions of page 9 of the section "GRI 401: Employment" of the Global Reporting Initiative (GRI) Standard (2016), and in line with the procedures established by the Management of the Companies, as presented below: **a. New Employee Hires:** It corresponds to the sum of the total of the new and temporary hires that have a direct employment contract with the companies included in the scope and carried out during the year under review, as indicated in the file "2025 Dashboard KPI DEI and Closed Selection Processes 2025.xlxs" prepared by the Senior Advisor for Talent Acquisition and Diversity of the reporting companies based on the total information for the year under review and included in SuccessFactors, with the total information for the year under review, broken down as follows: i. Age group: The reporting companies group new hires by grouping them as follows: a) under 32 years old; b) between 33 and 52 years old; and f) over 53 years old. ii. Gender: The reporting companies present the new hires taking into account the categorization of men and women. iii. Region: The reporting companies present the new hires taking into account the following regions where the companies have operations during the year under review as follows: • Sierracol Energy Arauca LLC: ○ Bogota ○ Arauca ○ Magdalena Medio (La Cira Infantas, Catalina and Teca) • Colombia Energy Development Co. – CEDCO: ○ Llanos Central

Selected Sustainability Information	Criteria

To calculate the rate of hiring new employees, the reporting companies apply the following formula:

$$= \frac{\text{Total new employees hired during the year under review}}{\text{Total employees hired by reporting companies at the end of the year under review}} \text{X } 100$$

Where:

Total new employees hired during the year under review: This is understood as the total number of direct employment contracts made between the reporting companies and the employees during the year under review.

Total employees hired by the reporting companies at the end of the year under review: This is understood as the total number of employees with a direct employment relationship with them at the end of the year under review.

In addition, the following formulas are applied for the presentation of the indicator in accordance with the provisions of GRI:

Percentage of new employees by gender:

$$= \frac{\text{Total employees hired during the year under review by gender}}{\text{Total number of new employees hired during the year under review}} \text{ X } 100$$

Percentage of new employees by age group:

$$= \frac{\text{Total number of employees hired during the year under review by age group}}{\text{Total number of new employees hired during the year under review}} \text{ X } 100$$

Percentage of new employees by region:

$$= \frac{\text{Total number of employees hired during the year under review, by gender}}{\text{Total number of new employees hired during the year under review}} \text{ X } 100$$

Selected Sustainability Information	Criteria

b. Staff Turnover

It corresponds to the total sum of voluntary and involuntary retirements of employees linked to the companies included in the scope and carried out during the year under review, as indicated in the report/file "COL_SCE_Terminations 2025.xlsx" prepared by the Advisor for Organizational Development and Culture of the Vice Presidency of People & Corporate Affairs, of the reporting companies based on the total information for the year under review and included in SuccessFactors, with the total information for the year under review, broken down as follows:

iv. Age group: The reporting companies group new hires by grouping them as follows: a) under 33 years old; b) between 33 and 43 years old; c) between 44 and 52 years old; d) Over 53 years old.

v. Gender: The reporting companies present the new hires taking into account the categorization of man and/or woman.

vi. Region: The reporting companies present the withdrawals taking into account the following regions where the companies have operations during the year under review as follows:

- Bogota
- Operation fields (Caño Limón area, Middle Magdalena and Central Llanos, including Jaguar)

To calculate the employee turnover rate, the reporting companies apply the following formula:

$$= \frac{\text{Total number of employees who retired during the year under review}}{\text{Total number of employees of reporting companies as of December 31 of the year under review}} \text{ X } 100$$

Where:

Total employees retired during the year under review: This is understood as the total number of employees with a direct employment contract and voluntarily and involuntarily withdrawn from the reporting companies during the year under review.

Total employees on January 1 of the year under review: This is understood as the total number of employees with a direct employment relationship with the reporting companies on January 1.

To calculate the employee turnover rate by age group, the reporting companies apply the following formula:

$$= \frac{\text{Total number of employees who retired during the year under review, by age group}}{\text{Total number of employees who retired during the year under review}} \text{ X } 100$$

Selected Sustainability Information	Criteria
	To calculate the employee turnover rate by gender, the reporting companies apply the following formula: $= \frac{\text{Total number of employees who retired during the year under review, by gender}}{\text{Total number of employees who retired during the year under review}} \text{ X } 100$ To calculate the employee turnover rate by region, the reporting companies apply the following formula: $= \frac{\text{Total number of employees retired during the year under review by company}}{\text{Total number of employees who retired during the year under review}} \text{ X } 100$
Total number of Tier 1 and Tier 2 process safety events [GRI 11.8.3] (v. 2021)	The company's management includes in its IS25 the result of GRI indicator 11.8.3, which refers to the total number of Tier 1 and Tier 2 process safety events at its operations in the locations of SierraCol Energy Arauca LLC. (hereinafter Llanos Norte or LLN) and Colombia Energy Development Co – Cedco (hereinafter Llanos Central or LLC), for the year under review, based on the provisions of page 31 of GRI 11 - Oil and Gas Sector 2021 in standard REF# 11.8.3. The company's management defines Tier 1 and Tier 2 events based on the API RP 754 - Process Safety Performance Indicators for the Refining and Petrochemical Industries (2nd edition) guide, and they are published in the 'PROCESS SAFETY KPIs' procedure in sections 3.2 and 3.3, as presented below: • **Tier 1** - An unplanned and uncontrolled discharge of any material, including non-toxic and non-flammable materials (e.g., steam, hot water, nitrogen, compressed CO2, or compressed air) from a process at the company's operations in Llanos Norte and Llanos Central, recorded in the file 'Risk Management PSI 2025 - LLN.xlsx' provided by the Risk Management Administration for events occurring in Llanos Norte and in the file 'Risk Management PSI 2025 -LLC.xlsx' provided by the Risk Management Administration for events occurring in Llanos Central, which results in one or more of the following consequences: 1. Disability or fatality of an employee, contractor or subcontractor. 2. Fatality or hospital admission of a third party. 3. Officially declared evacuation (even as a precaution) of a community or reservation. 4. A fire or explosion with damage equal to or exceeding USD 100,000 in direct costs to the company. 5. A specifically designed/engineered pressure relief release (e.g., pressure relief devices, pressure relief control systems, manually initiated emergency depressurization), greater than or equal to the threshold defined in Appendix A of 60.400.309 PR, for Tier 1, in a one (1) hour period, and directed into the atmosphere directly or through a downstream device, which results in one or more of the following consequences:

i. Condensation / Precipitation.

ii. Discharge in a potentially unsafe area.

iii. Evacuation from a shelter or land. Excluding precautionary evacuations.

iv. Community protection measures (e.g., road closure). Even when the protective measures are a precaution.

6. A release due to a process disturbance from a regulated or authorized source, with a quantity greater than or equal to the threshold defined in Appendix A of procedure 60.400.309 PR, for an event classified as Tier 1, within a period of one (1) hour, resulting in one or more of the following consequences:

    i. Condensation / Precipitation.

    ii. Discharge in a potentially unsafe area.

    iii. Evacuation from a shelter or land. Excluding precautionary evacuations.

    iv. Community protection measures (e.g., road closure). Even when the protective measures are a precaution.

7. A release of material greater than or equal to the threshold defined in Appendix A of 60.400.309 PR procedure, for Tier 1 category, in a one (1) hour period.

- **Tier 2** - corresponds to an unplanned and/or uncontrolled discharge of any material, including non-toxic and non-flammable materials (e.g., steam, hot water, nitrogen, compressed CO2, or compressed air), from a process recorded in the file 'Risk Management PSI 2025 - LLN.xlsx' provided by Risk Management Administration for events occurring in Llanos Norte (SierraCol) and in the file 'Risk Management PSI 2025 -LLC.xlsx' provided by Risk Management Administration for events occurring in Llanos Central, resulting in one or more of the following consequences:

    1. A recordable case of illness or injury to an employee, contractor or subcontractor.

    2. A fire or explosion with damage equal to or greater than USD 2,500 in direct costs to the company.

        Note: A fire or explosion causing a Loss of Primary Containment (LOPC) in a process may cause a review of the consequences of the Tier 2 incident. This does not imply that the LOPC must occur first.

    3. A specifically designed/engineered pressure relief release (e.g., pressure relief devices, pressure relief control systems, manually initiated emergency depressurization), with an amount greater than or equal to the threshold defined in Appendix A of 60.400.309 PR, for Tier 2, within a one (1) hour period, and directed into the atmosphere directly or through a downstream device, that results in one or more of the following consequences:

        i. Condensation / Precipitation.

        ii. Discharge to a potentially unsafe area.

Selected Sustainability Information	Criteria

iii. Evacuation from a shelter or land. Excluding precautionary evacuations.

iv. Community protection measures (e.g., road closures). Even when the protective measures are a precaution.

4. A release due to a process disturbance from a regulated or authorized source, with a quantity greater than or equal to the threshold defined in Appendix A of procedure 60.400.309 PR for an event classified as Tier 2, within a period of one (1) hour, resulting in one or more of the following consequences:

   i. Condensation / Precipitation.

   ii. Discharge to a potentially unsafe area.

   iii. Evacuation from a shelter or land. Excluding precautionary evacuations.

   iv. Community protection measures (e.g., road closures). Even when the protective measures are a precaution.

5. A release of material greater than or equal to the threshold defined in Appendix A of 60.400.309 PR procedure, for Tier 2 category, in a period of one (1) hour.

The Risk Management Administration (RM Adm) is responsible for properly applying the requirements for reporting Process Safety events and consolidating them in the file “Risk Management PSI 2025 - LLN.xlsx” for events occurring in Llanos Norte (Sierracol) and in the file "Risk Management PSI 2025 -LLC.xlsx" for events occurring in Llanos Central.

Selected Sustainability Information	Criteria
Social investment [Entity-developed Criteria]	The Company's management included in its IS25 the result of its own indicator for “Social Investment” for the year under review, reported in Colombian pesos (COP) and US dollars (USD), excluding VAT, for SierraCol Energy Arauca, LLC, SierraCol Energy Andina, LLC, and Colombia Energy Development Co – Cedco. Social investment is the set of programs and projects carried out by SierraCol Energy Arauca, LLC, SierraCol Energy Andina, LLC, and Colombia Energy Development Co – Cedco within the framework of their operations with the purpose of promoting, among other things, territorial development, human development, and contributing to the improvement of the quality of life of the beneficiaries of the intervention. The programs and projects identified as social investment are grouped together and included in each company's annual social investment plan and have the following characteristics: ● Involves voluntary social investment, which companies execute at their discretion, and mandatory social investment, which is regulated in blocks whose contracts are ANH and stipulated according to contract type. ● They are classified according to the four prioritized lines of social investment: i) Infrastructure for development – ii) Entrepreneurship and income generation – iii) Education and social inclusion – iv) Improvement of quality of life. ● It includes all administrative and human resource costs necessary for the execution of social investment programs and projects in the field. The indicator corresponds to the value of projects and programs executed and/or invoiced to SierraCol Energy Arauca, LLC, SierraCol Energy Andina, LLC, and Colombia Energy Development Co – Cedco in 2025. This investment is detailed in the consolidated annual social investment plans in the file “Consolidado Inversión Social 2025.xlsx” (Consolidated Social Investment 2025.xlsx), provided by the Social Investment and Planning area, and is supported by the delivery reports and/or delivery records of the projects and/or supplier invoices. For investments reported in USD, the exchange rate used was determined based on the average exchange rate used by the company's accounting system for recording transactions during the current year.