



## Annex

### Relevant Information

#### **Modification of the EPM report to the General Accounting Office of the Nation, through the CHIP system ending on December 31, 2013**

Empresas Públicas de Medellín E.S.P., with respect to the financial statements on December 31, 2013 reported to the General Accounting Office of the Nation, wishes to clarify the following:

The company, subject to the dates fixed by the General Accounting Office of the Nation, proceeded to charge the CHIP system with financial information, ending on December 31, 2013, reaching the established deadline, February 15, 2014.

EPM's Board of Directors approved the base financial statements and their respective notes on the session held on February 25, 2014 through Act No. 1575. The definitive values corresponding to the financial statements approved by the Board of Directors differed from those reported initially in the CHIP system, whenever the financial statements of some subordinates served as a base for the equity method registration, were preliminary and were modified after concluding the auditing process by part of the tax auditor and additionally by reclassification between the current and non-current in the total assets and liabilities.

The intermediate information data reported on February 28, 2014, in the formats established by the Financial Superintendency, do not present any variations. In the attached tables, the variations in the balance and transactions form in the category "Public Accounting Information" of the CHIP (report amounts in thousands of Colombian pesos) re-transmitted on March 4, 2014, are presented. The previous statement is in compliance with numeral 8 paragraph A of article 5.2.4.1.5 of decree 2555; due to a modification in the amounts contained in the financial statements previously transmitted to the National Registry of Securities and Issuers (*Registro Nacional de Valores y Emisores*, RNVE).