



ORDINARY GENERAL SHAREHOLDERS' MEETING

ITEM 12 OF THE AGENDA

ELECTION OF THE STATUTORY AUDITOR AND ALLOCATION OF FEES

THE BOARD OF DIRECTORS

WHEREAS:

1. The current Statutory Auditor Policy for ISA and its companies establishes, among other aspects, that the auditor must be appointed in compliance with the applicable laws in the countries where it is relevant, or as an approved control practice. Where possible, it is advisable to use the same auditor for all companies in the business group, given the advantage this represents in terms of standardizing technical criteria and optimizing economic and operational efficiency.
2. ISA and its companies, as subsidiaries of the Ecopetrol Group, must comply with the international requirements for external financial auditing established by the Public Company Accounting Oversight Board of the United States (PCAOB¹), and the statutory auditor must perform the evaluations and issue the reports required by the Securities and Exchange Commission (SEC) for companies listed on the stock market in that country.
3. The appointment, removal, and assignment of fees of ISA's statutory auditor is the responsibility of the General Shareholders' Meeting, in accordance with the provisions of paragraph 7 of Article 26 of the bylaws.
4. Paragraph 15 of Article 34 of the bylaws establishes that the Board of Directors is responsible for proposing to the General Shareholders' Meeting the hiring of the statutory auditor.
5. According to Agreement 139 of 2025 of the ISA Board of Directors, which regulates the operation of the company's Audit and Risk Committee, said Committee is assigned, among other functions, the task of guiding the selection of the statutory auditor, as well as reviewing and evaluating their performance.
6. The ISA Audit and Risk Committee, after considering the performance of Deloitte & Touche in providing statutory audit services during the 2025 term, its fulfillment of its duties, and taking into account the contractual option for continuity for the 2026-2028 term, concluded that it is in ISA's best interest to continue to engage this firm, given that it meets the required technical and quality requirements.
7. Based on the foregoing and in coordination with the parent company of the business group, the Audit and Risk Committee recommended that the Board of Directors submit this proposal to the Ordinary General Shareholders' Meeting of ISA for consideration.

¹ PCAOB: Public Company Accounting Oversight Board

IT PROPOSES:

- To appoint Deloitte & Touche as statutory auditor for the period from April 2026 to March 2028.
- Set the professional fees for the provision of statutory audit services to ISA, for the period April 2026 – March 2027, in the amount of NINE HUNDRED EIGHTY-ONE MILLION THREE HUNDRED TWENTY-SEVEN THOUSAND ONE HUNDRED FIFTY-ONE PESOS (COP 981,327,151), plus the corresponding value added tax (VAT). For the period April 2027 - March 2028, the value of the fees will be adjusted in accordance with the variation in the consumer price index (CPI) plus applicable VAT.