



ORDINARY GENERAL SHAREHOLDERS' MEETING

ITEM 14 OF THE AGENDA

PROPOSED FEES FOR MEMBERS OF THE BOARD OF DIRECTORS FOR THE PERIOD BETWEEN APRIL 2026 AND MARCH 2028

THE BOARD OF DIRECTORS, WHEREAS:

1. The Board of Directors' Remuneration Policy, approved by the 2025 Ordinary General Shareholders' Meeting, establishes that this corporate body shall receive appropriate remuneration that is consistent with the duties and responsibilities of its members, the characteristics of the Company, and the governing body's active dedication and experience.
2. The Board of Directors' Remuneration Policy stipulates, among other aspects, that the fees defined for attendance at each Board of Directors or Board Committee meeting shall be expressed in Tax Value Units (TVU).
3. The Corporate Governance, Sustainability, Technology, and Innovation Committee, in compliance with the duties assigned to it by Agreement 140 of 2025 governing its operations, reviewed the Board of Directors' Remuneration Policy and concluded that the criteria established within this policy are suitable.
4. The remuneration currently approved for members of the ISA Board of Directors for attending Board and Board Committee meetings is one hundred and sixty-five (165) TVUs; and for the Chairman of the Board of Directors, it is one hundred and ninety-eight (198) TVUs, in view of the special responsibilities and greater time commitment inherent in that role.
5. The National Tax and Customs Directorate (DIAN) has set the value of the TVU applicable for 2026 at fifty-two thousand three hundred seventy-four Colombian pesos (COP 52,374). Therefore, the value equivalent to 165 TVUs is eight million six hundred forty-one thousand seven hundred ten Colombian pesos (COP 8,641,710), and the value equivalent to 198 TVUs is ten million three hundred seventy thousand fifty-two Colombian pesos (COP 10,370,052). Consequently, and in response to the annual increase in the TVU, the fees paid to the members of the Board of Directors and its Chairman were automatically updated.
6. The Corporate Governance, Sustainability, Technology, and Innovation Committee has recommended to the Board of Directors that it propose to the Ordinary General Shareholders' Meeting that the current fees, expressed in TVUs, be maintained for the statutory period between April 2026 and March 2028.



7. The General Shareholders' Meeting is responsible for establishing the attendance fees for Board of Directors and Board Committee meetings.

IT PROPOSES

- To approve as fees for the members of the Board of Directors an amount equivalent to one hundred sixty-five (165) TVUs for each Board of Directors or Board Committee meeting they attend, for the period between April 1, 2026, and March 31, 2028.
- To approve as fees for the Chairman of the Board of Directors an amount equivalent to one hundred and ninety-eight (198) TVUs for each Board meeting attended, for the period between April 1, 2026, and March 31, 2028, in view of the unique responsibilities and significant time commitment associated with this role.