



APPENDIX 3- FIRM EXPERIENCE ACREDITATION

I. FIRM SPECIFIC REQUIREMENTS

- List of companies for which the firm has audited the financial statements prepared under International Financial Reporting Standards (IFRS) in Colombia or abroad, which prepare their financial statements under International Financial Reporting Standards (IFRS), which must have been executed within the last 5 years:

Nro.	LEGAL ENTITY NAME	NIT o TAX ID	COUNTRY	INDSUTRY /SECTOR	PERIOD	TOTAL EXPERIENCE IN YEARS
1.	Interconexión Eléctrica S.A. E.S.P.	860016610	Colombia	Power	April 2021 - March de 2022	1 year
2.	Companhia Paranaense de Power – COPEL	CNPJ 76.483.817/001-20	Brasil	Power	March 2016 - March de 2021	5 years
3.	Statkraft Perú S.A.	RUC 20269180731	Perú	Power	August 2017 - March 2021	4 years
4.	Luz del Sur S.A.A.	RUC 20331898008	Perú	Power	August 2015 - February 2021	6 years
5.	Transelec S.A.	76555430-6	Chile	Power	January 2018 - December 2020	3 years
6.	Rutas de Lima SAC	RUC 205500372640	Perú	Road concessions	July 2016 - March 2020	4 years
7.	Vatia S.A. E.S.P.	817001892	Colombia	Power	January 2013- August 2022	9 years
8.	Hidrotolima S.A.S. E.S.P.	900097320	Colombia	Power	January 2013- August 2022	9 years
9.	Carrao Energy S.A. Sucursal Colombia	900398767	Colombia	Oil & Gas	2018 - 2021	4 years
10.	CNOOC Petroleum Colombia Ltd.	830001324	Colombia	Oil & Gas	2009 - 2023	14 years
11.	Grupo Hupecol	900148720	Colombia	Oil & Gas	01 de January de 2015 hasta February 2024	9 years
12.	PCR Investment Sucursal Colombia	901105119	Colombia	Oil & Gas	01 de January de 2018 - August 2022	4 years
13.	Concesión Ruta del Cacao S.A.S.	900871368	Colombia	Road concessions	April 2016 - March de 2021	5 years
14.	Perimetral Oriental de Bogotá S.A.S.	900761657	Colombia	Road concessions	April 2019 - March 2021	2 years
15.	Gecelca S.A. E.S.P.	900082143	Colombia	Power	April 2019 - April 2022	3 years
16.	Perenco Colombia Limited	860032463	Colombia	Oil & Gas	01 de January de 2015 - August 2022	7 years
17.	Grupo Colgener y Termotasajero	900182199	Colombia	Power	2019 – February 2024	4 years



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18.	Mansarovar	860032463	Colombia	Oil & Gas	Mayo 2019 - April 2022	3 years
19.	Equion Power Limited	860002426	Colombia	Oil & Gas	Mayo 2019 - April 2021	2 years
20.	Empresas Públicas de Medellín – Grupo EPM	890904996	Colombia, Chile, Panamá, Guatemala, El Salvador, México, Bermudas.	Power	April 2016 - April 2022	6 years
21.	Grupo de Power de Bogotá S.A. E.S.P.	899999082	Colombia, Perú, Brasil y Guatemala	Power	April 2016 - March 2020	4 years
22.	Celsia S.A. E.S.P. y subsidiarias	811030322	Colombia, Panamá, Costa Rica, Curazao	Power	April 2016 - March 2019	3 years
23.	TermoBarranquilla S.A. E.S.P.	800245746	Colombia	Power	2015 - 2020	5 years
24.	Petrosantander	8000007508	Colombia	Oil & Gas	2020 - February 2024	4 years
25.	BP LATIN AMERICA LLC – SUCURSAL COLOMBIA.	9007183059	Colombia	Oil & Gas	March 2018 - March 2024	6 years
26.	EMPRESA PETROQUÍMICA COMODORO RIVADAVIA S.A. (PCR)	30563598111	Argentina	Oil & Gas	2008 - 2023	15 years
27.	Oiltanking Ebytem S.A.	30658839523	Argentina	Oil & Gas	2001 up to date	23 years
28.	YPF SA	30546689979	Argentina	Oil & Gas	2002 up to date	22 years

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List of Colombian issuers and/or that have main operations in Colombia, in the American securities market, for which the firm in the last 5 years has prepared annual reports for said entity under format 20F, 10K, or the applicable report, in compliance with the standards of the Public Company Accounting Oversight Board (PCAOB):

Nro.	LEGAL ENTITY NAME	NIT o TAX ID	PERIOD	SECTOR / INDUSTRY
1.	Procaps S.A. y sus subsidiarias	8901065275	Audited years: 2019 , 2020, 2021, 2022 and 2023 Period: February 2021- April 2024 (3 years).	Pharmaceutical
2.	Bancolombia S.A. y sus subsidiarias (Comfor Letter)	890903938	Audited years: 2016, 2017 years 2019 and 2020 Period: Junio 2016 – April 2018 (Auditoría 2016 y 2017). 2019 (February – April) y 2020 (February - April) – Comfort Letter. (4 years).	Finance
3.	Transportadora de Gas Internacional S.A. E.S.P.	900134459	Audited years: 2016, 2017, 2018 y 2019. Period : 15 de septiembre de 2016 – 15 de septiembre de 2020. (4 years).	Oil & Gas
4.	Vanti S.A.	8000078135	Audited years: year 2023 Periodo: 1 de April de 2023 - 31 March de 2024 (1 year).	Oil & Gas
5	Atento Colombia S.A.	830065842	Audited years: 2021, 2022 y 2023 Period: January de 2021 – hasta la fecha (3 years).	Business service

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I. FIRM SPECIFIC REQUIREMENTS

List of companies for which the firm has expressed an opinion and/or issued a certification as an independent auditor on the internal control system that supports the preparation of financial information, in accordance with section 404 of the SOX law.

Nro.	LEGAL ENTITY NAME	NIT o TAX ID	PERIOD	SECTOR / INDUSTRY
1.	Gran Tierra Energy	860516431	Audited years: 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016 y 2017. Period: 30 de junio de 2007 - 30 de junio de 2018 (11 years).	Oil & Gas
2.	Bancolombia S.A. y sus subsidiarias	890903938	Audited years: 2016 y 2017 Period: Junio 2016 – April 2018. (2 years).	Financiero
3	Bancolombia S.A. y sus subsidiarias	890903938	Audited years: 2007 Period: March 2007 – April 2008. (1 year).	Financiero
4.	Atento Colombia S.A.	830065842	Audited years: 2021, 2022 y 2023 Period: January de 2021 – a la fecha (3 years).	Busines service
5.	Brink's de Colombia S.A	8603502348	Audited years: 2018 y 2019 Period: April 2018 - April 2020 (2 years).	Services

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APPENDIX 3 – FIRM EXPERIENCE ACCREDITATION

FIRM SPECIFIC REQUIREMENTS

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- Note 1: The audits were performed under the International Financial and Reporting Standards accepted in Colombia applicable to preparers of financial information and related accounting framework applicable in Colombia , which are based on IFRS along with interpretations, translated to Spanish and issued by the IASB.
- Note 2: According to minute # 266 of November 16, 2022 of the Board of Partners, registered before the Bogota Chamber of Commerce on January 17, 2023, with the number N° 02922548 of Book IX, the company transformed itself from Deloitte & Touche Ltda to Deloitte & Touche S.A.S.. The company's transformation did not imply a change in its existence as a legal entity and as such, remains the same entity, only under a different legal entity type, same NIT # 860005813-4. See the Certificate of Existence and Legal Representation dated March 2024 which can be consulted in the official site of the Bogota Chamber of Commerce as the only legal entity registered in Colombia under this legal entity name.
- Note 3: We have included regional credentials which are under our Global Network firms. See disclaimer below.

Issued in Bogotá on January 27, 2025 as part of the Technical Specifications for the Ecopetrol Statutory Audit.

Cordially,

Jorge Andres Barreto Leon

Legal representative

Deloitte & Touche S.A.S.