

Medellín, February 2022

Dear
GENERAL MEETING OF SHAREHOLDERS
Celsia S.A.

Subject: Election of the Statutory Auditor and Determination of Professional Fees

Celsia S.A.'s Audit, Finance and Risk Committee submits to the consideration of the General Meeting of Shareholders the appointment of KPMG S.A.S., as Statutory Auditor of the company for the next statutory term starting in April 2022. This firm would appoint individuals to act as the principal and alternate statutory auditor.

In compliance with Public Notice 1 of 2012 of the Financial Superintendence of Colombia for the election of the Statutory Auditor, the Audit, Finance and Risk Committee of Celsia S.A., at its meeting of February 21, 2022, evaluated the proposal submitted by KPMG S.A.S. considering, among others, the following aspects:

- Qualifications and experience of the firm appointed to carry out the work;
- Application of internationally recognized quality and assurance standards; and
- The scope of planning work, the methodology used, and the human team assigned by the firm to carry it out.

Based on the evaluation conducted, Celsia's Audit, Finance and Risk Committee found that KPMG S.A.S. meets the qualifications to be nominated as the Company's Statutory Auditor for the bylaw period beginning in April 2022.

Finally, an annual allocation of COP 160,414,071 plus VAT is proposed for the period from April 2022 to March 2023, payable monthly, which represents an increase of 5.62% over the fees paid in the previous year.

The remuneration indicated was analyzed by Celsia's Audit, Finance and Risk Committee, which found it commensurate with the responsibilities and obligations of the Statutory Auditor.

Sincerely,

Audit, Finance and Risk Committee
Celsia S.A.