



ORDINARY GENERAL SHAREHOLDERS' MEETING

ITEM 10 OF THE AGENDA

ELECTION OF THE STATUTORY AUDITOR AND ALLOCATION OF FEES

THE BOARD OF DIRECTORS CONSIDERING THAT:

1. The company requires the services of an External Auditor to comply with current regulations.
2. Pursuant to numeral 7, Article 26 of the Corporate Bylaws of Interconexión Eléctrica S.A. E.S.P., the General Shareholders' Meeting is responsible for appointing the Statutory Auditor.
3. It is necessary to appoint a new Statutory Auditor for 2021, as Ernst & Young, the current auditing company delivering the service, met its maximum term of permanence in 2020.
4. Considering numeral 3, and in compliance with the Corporate Bylaws and the Policy for the Statutory Auditor or External Auditor of ISA and its companies, a selection process was performed with the following activities:
 - The Corporate Audit Committee established the selection criteria and the companies to be invited, considering audit companies with capability to render the service to ISA Group in the economic sectors and territories where it is present.
 - The pre-contractual process was performed by the Procurement Department of ISA INTERCOLOMBIA, with the technical support of the Chief Corporate Audit Office of ISA.
 - The offers received from the companies Deloitte, KPMG, and BDO were evaluated from a technical and economic point of view.
 - The development of the selection process was known and validated by the Corporate Audit Committee.
 - The contract will be for one (1) year, with the possibility to renew it annually until reaching seven (7) consecutive years, with partner and manager turnover on the fourth (4th) year.
5. Subsequent to the recommendation of the Corporate Audit Committee, ISA's Board of Directors knew the results of the selection process and approved to present to the Shareholders' Meeting the proposal to select Deloitte and its member companies in the countries where ISA is present, as the most convenient offer for the interests of ISA Group.



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6. Deloitte presented an economic proposal for the period between April 1, 2021 and March 31, 2022 for Interconexión Eléctrica S.A. E.S.P. for an amount of SIX HUNDRED TWENTY-NINE MILLION COLOMBIAN PESOS (COP 629,000,000) plus the corresponding value added tax (VAT).

PROPOSES:

- To elect Deloitte & Touche as Statutory Auditor for Interconexión Eléctrica S.A. E.S.P., for the period between April 1, 2021 and March 31, 2022.
- To set the professional fees for the Statutory Auditor of Interconexión Eléctrica S.A. E.S.P. in the amount of SIX HUNDRED TWENTY-NINE MILLION COLOMBIAN PESOS (COP 629,000,000) plus the corresponding value added tax (VAT).