



CERTIFICATION ARTICLES 46 AND 47 OF LAW 964 OF 2005

Pursuant to the provisions set forth in Articles 46 and 47 of Law 964 of 2005, the undersigned Legal Representative of Organización Terpel S.A.

HEREBY CERTIFIES

1. Financial Reporting Disclosure and Control Systems - Article 47 of Law 964 of 2005:

The undersigned Legal Representative is responsible for establishing and maintaining adequate financial reporting disclosure and control systems, for which purpose disclosure and control procedures have been designed and it has been verified that financial information is presented appropriately, in accordance with the provisions of Article 47 of Law 964 of 2005. The Company and the Audit Committee are supported by an internal control audit team to strengthen the internal control environment and assist the Company in maintaining effective controls. The internal audit team assessed controls over the Company's business processes. Likewise, internal audit evaluated the internal control system with respect to the organizational structure, control environment, treasury, accounting and information technology areas. Internal audit confirmed that the Company has an internal control structure in the assessed cycles and processes that reasonably supports the normal course of its business operations, with regard to the safeguarding of assets and the reliability of financial information.

With respect to control systems, the operability of the controls established within the Organization has been verified, as has the existence of the Anti-Money Laundering and Counter-Terrorism Financing Policy Manual, together with the corresponding reports submitted to the competent authorities. The existing financial reporting disclosure and control systems have been satisfactorily assessed and found to be operating adequately.

Furthermore, Internal Audit controls and processes have been effectively carried out both at Organización Terpel and its subsidiaries, in accordance with the previously established work plans.

Likewise, pursuant to the paragraph of Article 47 of Law 964 of 2005, a report has been submitted to the Audit Committee, the Statutory Auditor (Revisor Fiscal) and the Board of Directors on the significant deficiencies identified in the design and operation of internal controls, as well as on any fraud cases that may have affected the quality of financial information and any changes in the evaluation methodology thereof, to the extent applicable. The assessment of the performance of the disclosure and control systems forms part of the report submitted to the General Shareholders' Meeting.

2. Certification in Compliance with Article 46 of Law 964 of 2005:

It is hereby certified that the financial statements for the period from **January 1, 2025 to December 31, 2025** and other reports relevant to the public do not contain defects,



inaccuracies or errors that would prevent a true understanding of the net worth or the operations of the relevant securities issuer.

Signed on March 13, 2026, in the city of Bogotá D.C.,

ÓSCAR BRAVO RESTREPO
LEGAL REPRESENTATIVE
ORGANIZACIÓN TERPEL S. A.
"ORIGINAL SIGNED"