

LIMITED ASSURANCE REPORT ON THE INFORMATION SUBJECT TO ASSURANCE INCLUDED IN THE SUSTAINABILITY REPORT 2025 OF MINEROS S.A.

To the Administration of Mineros S.A.

Limited Assurance report on the information subject to assurance included in the Sustainability Report 2025 of Mineros S.A.

We have carried out limited assurance engagement on the selected information detailed in Annex A (hereinafter, information subject to assurance), included in the sustainability report 2025 of Mineros S.A., for the year ended December 31, 2025. This assurance engagement was conducted by a multidisciplinary team that includes assurance professionals and sustainability specialists.

Our limited Assurance engagement was performed only in relation to the selected indicators included in Annex A. Our assurance report does not extend to prior period information or other information included in the sustainability report 2025, or other information related to such report that may contain images, audio or video.

Criteria

The criteria used by the management of Mineros S.A. to prepare the information subject to assurance included in the sustainability report 2025 were established in accordance with the concepts, requirements and principles detailed in the standards Global Reporting Initiative Standards (GRI), which are presented in the annex A attached.

Management's responsibilities for the information subject to assurance included in the sustainability report 2025 of Mineros S.A.

Management is responsible for the preparation of the information subject to assurance included in the sustainability report 2025 of Mineros S.A. in accordance with the criteria established in the GRI Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the assurance information that is free from material error, whether due to fraud or error.

Inherent limitations of the assurance engagement

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information given the nature of the methods used to determine, calculate, sample or estimate such information. Management makes qualitative interpretations about the relevance, materiality and accuracy of information that are subject to assumptions and judgments.



Our independence and Quality Control

We have complied with the ethical and independence requirements of the professional Code of Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the International Standard on Quality Management ("ISQM") 1 and, therefore, maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards and applicable law and regulatory requirements.

Responsibility of independent professionals

Our responsibility is to express a limited assurance conclusion on the sustainability report based on the procedures we have conducted and the evidence we have obtained. We carry out our limited assurance work in accordance with the International Standard for Assurance Engagement, other than audits or reviews of historical financial information ISAE 3000 (Revised) issued by the International Auditing and Assurance Standards Board (IASSB). This standard requires planning and conducting work to obtain limited assurance about whether selected in the sustainability report information is free from material error.

The procedures we performed were based on our professional judgment and included inquiries, observation of the processes performed, inspection of documents, analytical procedures, assessment of the adequacy of quantification methods and reporting policies, and agreement or reconciliation with underlying records.

Given the circumstances of the engagement, we have carried out the following procedures:

- a. Through inquiries, we obtained an understanding of the control environment and relevant information systems of Mineros S.A., but we did not evaluate the design of the particular control activities or obtain evidence on their implementation, nor did we test their operational effectiveness.
- b. Understanding of the tools used to generate, aggregate and report the information subject to assurance through inquiries with those responsible for the related process.
- c. Substantive testing on selective random basis of assurance information developed by management to determine standards and indicators and corroborate that data have been measured, recorded, collected and reported appropriately through:
 - i. Inspection of policies and procedures established by the Bank.
 - ii. Inspection of supporting documents of internal and external origin.
 - iii. Recalculations.
 - iv. Comparison of the contents presented by the Administration with those established in the criteria section of this report.

Annex A details the subject matter of the assurance engagement included in the scope of our work.

Our limited assurance engagement was made only with respect to the selected indicators included in Annex A, for the year ended December 31, 2025; and we have not conducted any procedures with respect to prior years, projections and future goals, or any other items included in the sustainability report 2025 for the year ended December 31, 2025, and therefore do not express a conclusion thereon.



Limited assurance work involves assessing the appropriateness, in the circumstances, of the company's use of the criteria as a basis for preparation of the information under assurance; assess all risks of material errors in reporting information subject to assurance due to fraud or error; responding to assessed risks as necessary in the circumstances; and evaluating the overall presentation of the sustainability report 2025. The scope of limited assurance engagement is substantially less than that of reasonable assurance engagement in relation to both risk assessment procedures, including an understanding of internal control, as well as procedures performed in response to assessed risks. Therefore, we do not express a reasonable assurance conclusion as to whether the company's sustainability information has been prepared in all material respects, in accordance with the provisions of the criteria section of this report.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion of limited assurance.

Conclusion of Limited Assurance

Based on the work carried out described in this report, the procedures performed, and the evidence obtained, nothing has come to our attention that causes us to believe that the information subject to assurance included in Annex A about the sustainability report of Mineros S.A., for the year ended December 31, 2025, have not complied in all material aspects, in accordance with the Criteria section of this report.

Restriction of Use and Distribution of Report

Our report is issued solely for the purpose set forth in the first paragraph and should not be used for any other purpose or distributed to other parties on its own. This report refers only to the matters mentioned in the preceding sections and to the sustainability and identified information and does not extend to any other financial and non-financial information included in the sustainability report 2025 of Mineros S.A. for the year ended December 31, 2025, nor to its financial statements, taken as a whole.

Juan David López Montoya

Partner

Bogotá, April 24, 2026



Annex A

The GRI Standards, defined by the Administration of Mineros S.A., are detailed below as information subject to limited assurance.

GRI Standard	Description
2-7 (2021)	Employees
2-25 (2021)	Processes to remediate negative impacts
204-1 (2016)	Proportion of spending on local suppliers
403-9 (2018)	Work-related injuries
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs
302-1 (2016)	Energy consumption within the organization
303-3 (2018)	Water withdrawal
303-4 (2018)	Water discharge
305-1 (2016)	Direct (Scope 1) GHG emissions
305-2 (2016)	Energy indirect (Scope 2) GHG emissions

