

Bogotá D.C., 2024

**Ref. Certification regarding Foreign Account Tax Compliance Act (FATCA)**

BANCO GNB SUDAMERIS S.A., (henceforth "the Bank") is a credit establishment duly accredited in Colombia and supervised by the Finance Superintendence of Colombia.

The Bank is committed to fulfill local regulations and international standards, for which reason the Bank reiterates its support within the policy of collaboration with the provisions of the United States of America Government. In this sense, the Bank has developed policies and procedures to implement the Foreign Account Tax Compliance Act (FATCA) regulation.

In this regard, the Bank is able to comply with the processes included in Title 26, Subtitle A, Chapter 4 of the United States of America Revenue Code, which are: Identification of New and Pre-Existing Clients, Due Diligence and Reporting to the competent authorities of the persons included in the law, among others.

Likewise, the Bank complies with the recommendations on the FATCA Law, given by the Financial Superintendence of Colombia through Circular Letter 62 of 2013.

The Bank has complied with all legal requirements due to the Foreign Account Tax Compliance Act (FATCA) regulation and has transmitted the corresponding report to the DIAN (Direction of National Tax and Customs) according to the established dates.

The Bank has trained the personnel that has an impact on these processes and has carried out the Due Diligence to identify those Clients who, due to their fiscal status in the United States of America, are subject to be reported.

Finally, regarding the scope of the Foreign Account Tax Compliance Act (FATCA) regulation, the Bank certifies that as FFI (Foreign Financial Institution) has been registered in the IRS (Internal Revenue Service) since May 5<sup>th</sup>, 2014, with the GIIN HMSI5Q.00000.LE.170 (Single Entity) and has appointed a Responsible FATCA Officer.

Sincerely,

  
**SANDRA LILIANA VALENCIA**  
Compliance Officer  
svalencia@gnbsudameris.com.co