

CERTIFICATION OF FATCA LAW COMPLIANCE
(FOREIGN ACCOUNT TAX COMPLIANCE)

Fiduciaria Davivienda S.A. is a financial services entity duly incorporated in accordance with Colombian regulations, supervised by the Colombian Superintendence of Finance.

Fiduciaria Davivienda S.A. ratifies its participation in the Foreign Account Tax Compliance Act (FATCA), in compliance with Resolution 060 of June 2015 from the DIAN (Colombian tax authority). With this aim, Fiduciaria Davivienda S.A., is duly registered with the IRS under GIIN HCLKS7.00002.ME.170 and certifies it is implementing a program to fully comply with the objectives proposed in this Law.

Likewise, Fiduciaria Davivienda S.A. certifies its participation in the CRS or Common Reporting Standard Law of the OECD, Organization for Economic Cooperation and Development, in compliance with Resolution 119 of November 2015 from the DIAN, for which it is implementing a program to comply with the objectives established in the regulation.

Sincerely,

Liliana Alvis Cruz
Compliance Officer - FATCA (RO FATCA)
Fiduciaria Davivienda S.A.