

18 August 2026

Hernán Juan Carlos Mora Suárez

**Kreston Colombia**

Calle 72, N° 10-07  
Edificio Liberty Seguros  
Oficina 1103  
110231 Bogotá  
Colombia

Dear Hernán Juan Carlos,

**Kreston Colombia**

We confirm that Kreston Colombia has been a member of Kreston Global as of 22 May 2008.

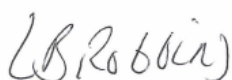
Kreston Global is a network of independent accounting firms and a member of the Forum of Firms. The objective of the Forum of Firms is to promote consistent and high-quality standards of financial reporting and auditing practices worldwide. As a member of the Forum, Kreston Global requires member firms, including Kreston Colombia, to adhere to International Quality Management Standards, International Standards on Auditing and the IESBA Code of Ethics in addition to obligations required under local regulation.

In adhering to these requirements, member firms are required to satisfy firm-level monitoring obligations set out in ISQM1 as issued by IAASB.

Further to a member firm's own monitoring and remediation processes, Kreston Global performs regular globally coordinated quality assurance reviews. Kreston Global's quality assurance reviews are undertaken solely for the purpose of managing the Kreston Global network and complying with membership requirements of the Forum of Firms. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to any other party in respect of the conduct of these globally coordinated quality assurance reviews, or for the opinions we have formed.

Kreston Colombia's most recent Kreston Global coordinated quality assurance review was performed in 2026.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "L. Robbins".

**Liza Robbins**  
Chief Executive

Kreston Global

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**knowing you.**

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