Fidelis Certified TRANSLATIONS

Certified Spanish <-> English Translations
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CERTIFICATE OF TRANSLATION ACCURACY

Certified translation from Spanish into English

1. Document translated

Document type	**Statement of Financial Position (Estado de Situación Financiera)**
Issued by	**COMERCIALIZADORA ANDINA DEL EJEMPLO S.A.S., Bogotá D.C., Colombia (private company)**
Person(s) named	**COMERCIALIZADORA ANDINA DEL EJEMPLO S.A.S.**
Document identifiers	NIT 900.000.000-0 · As of December 31, 2025 and 2024 · Signed February 15, 2026
Languages · Pages	Spanish -> English · 1 source page
Fidelis reference	**SAMPLE01**

2. Certification

I, Jorge Cardona, certify that I am competent to translate from Spanish into English, that I am fluent in both languages, and that the attached English translation of the document identified above is, to the best of my knowledge and ability, a complete and accurate translation of the original Spanish-language document. Every visible element of the supplied original, including seals, codes, signatures, marginal annotations, and security features, has been translated or described. No part of the supplied original has been omitted or summarized.

This certification follows 8 CFR § 103.2(b)(3), the standard used by U.S. Citizenship and Immigration Services (USCIS). The translation may be presented to any agency, court, bank, school or other institution that requires it. I have no relationship to the person(s) named in the document and no interest in the outcome of any matter for which it is submitted.

This certificate attests only to the completeness and accuracy of the translation. It does not attest to the authenticity of the original document or to the truth of the statements it contains.

3. Translator's notes

SAMPLE WITH FICTITIOUS DATA prepared to show the Fidelis format; the company, people and figures do not exist. Figures are copied exactly as printed (Colombian format, with periods as thousands separators). The logo, signatures and watermark are described in brackets.

4. Translator



Jorge Cardona
Translator · Founder, Fidelis Certified Translations
Handwritten signature (scanned).

Date of certification: October 27, 2026
Place: Pembroke Pines, Florida, USA
+1 (786) 407-6268
quotes@fideliscertified.com

MUESTRA · SAMPLE

Fidelis Certified Translations is an independent translation service and is not affiliated with, authorized by, or endorsed by U.S. Citizenship and Immigration Services (USCIS) or any other government agency. Final acceptance of any document rests with the receiving agency or institution.

Muestra de formato con datos ficticios · Format sample with fictitious data · Fidelis Certified Translations

[Logo: square with the letters "CA"]

COMERCIALIZADORA ANDINA DEL EJEMPLO S.A.S.
NIT 900.000.000-0
Calle 00 # 00-00, Bogotá D.C., Colombia

[Pale red diagonal watermark across the page: "MUESTRA · DATOS FICTICIOS" (SAMPLE · FICTITIOUS DATA)]

STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025 AND 2024
(Figures expressed in Colombian pesos - COP)

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	85.400.000	61.200.000
Trade accounts receivable	142.750.000	118.900.000
Inventories	96.300.000	84.100.000
Total current assets	324.450.000	264.200.000
Non-current assets		
Property, plant and equipment, net	210.600.000	198.400.000
TOTAL ASSETS	535.050.000	462.600.000
LIABILITIES		
Current liabilities		
Suppliers	78.200.000	70.300.000
Short-term financial obligations	45.000.000	40.000.000
Taxes payable	18.350.000	15.100.000
Total current liabilities	141.550.000	125.400.000
Non-current liabilities		
Long-term financial obligations	90.000.000	120.000.000
TOTAL LIABILITIES	231.550.000	245.400.000
EQUITY		
Subscribed and paid-in capital	150.000.000	150.000.000
Legal reserve	12.500.000	6.800.000
Retained earnings	54.700.000	7.700.000
Net income for the year	86.300.000	52.700.000
TOTAL EQUITY	303.500.000	217.200.000
TOTAL LIABILITIES AND EQUITY	535.050.000	462.600.000

The undersigned Legal Representative and Public Accountant certify that we have previously verified the statements contained in these financial statements and that they have been faithfully taken from the company's accounting books, in accordance with article 37 of Law 222 of 1995.

Bogotá D.C., February 15, 2026

[Handwritten signature]
MARÍA FERNANDA EJEMPLO RUIZ
Legal Representative
C.C. 00.000.000

[Handwritten signature]
CARLOS ANDRÉS MUESTRA PÉREZ
Public Accountant
T.P. 000000-T

The attached notes are an integral part of these financial statements.

MUESTRA · SAMPLE

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COMERCIALIZADORA ANDINA DEL EJEMPLO S.A.S.
NIT 900.000.000-0
Calle 00 # 00-00, Bogotá D.C., Colombia

ESTADO DE SITUACIÓN FINANCIERA

A 31 DE DICIEMBRE DE 2025 Y 2024

(Cifras expresadas en pesos colombianos - COP)

	2025	2024
ACTIVO		
Activo corriente		
Efectivo y equivalentes de efectivo	85.400.000	61.200.000
Cuentas comerciales por cobrar	142.750.000	118.900.000
Inventarios	96.300.000	84.100.000
Total activo corriente	**324.450.000**	**264.200.000**
Activo no corriente		
Propiedades, planta y equipo, neto	210.600.000	198.400.000
TOTAL ACTIVO	**535.050.000**	**462.600.000**
PASIVO		
Pasivo corriente		
Proveedores	78.200.000	70.300.000
Obligaciones financieras de corto plazo	45.000.000	40.000.000
Impuestos por pagar	18.350.000	15.100.000
Total pasivo corriente	**141.550.000**	**125.400.000**
Pasivo no corriente		
Obligaciones financieras de largo plazo	90.000.000	120.000.000
TOTAL PASIVO	**231.550.000**	**245.400.000**
PATRIMONIO		
Capital suscrito y pagado	150.000.000	150.000.000
Reserva legal	12.500.000	6.800.000
Utilidades acumuladas	54.700.000	7.700.000
Utilidad del ejercicio	86.300.000	52.700.000
TOTAL PATRIMONIO	**303.500.000**	**217.200.000**
TOTAL PASIVO Y PATRIMONIO	**535.050.000**	**462.600.000**

Los suscritos Representante Legal y Contador Público certificamos que hemos verificado previamente las afirmaciones contenidas en estos estados financieros y que las mismas se han tomado fielmente de los libros de contabilidad de la compañía, de conformidad con el artículo 37 de la Ley 222 de 1995.

Bogotá D.C., 15 de febrero de 2026

MARÍA FERNANDA EJEMPLO RUIZ
Representante Legal
C.C. 00.000.000

CARLOS ANDRÉS MUESTRA PÉREZ
Contador Público
T.P. 000000-T

Las notas adjuntas son parte integral de estos estados financieros.

MUESTRA · DATOS FICTICIOS · SAMPLE

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