

THE UNDERSIGNED EXTERNAL AUDITOR OF THE

**FUNDACIÓN ÉXITO
NIT 890.984.773 – 6**

CONSIDERING THAT:

1. That in accordance with articles 2 and 10 of Law 43 of 1990, the matter - object of the Auditor's own certification function is information that can be extracted from the accounting books or the accounting system of the audited entity, that is, from **Fundación Éxito**.
2. That, in accordance with the legal provisions and existing jurisprudential pronouncements on the matter, the certification function is an activity typical of accounting science, which has the character of evidence when it deals with acts typical of the profession of Public Accountant, that is, when issued based on the accounting assertions of the records in the accounting books and in the accounting system.
3. That the information on the number of children cared for by the entity is not extractable information directly from the accounts of **Fundación Éxito** and must be accredited by the administration of the entity.
4. That, for the purposes of issuing this certification, the Administration of **Fundación Éxito**, provided the External Audit:
 - Consolidated File of the Projects executed during the 2023 term.
 - Count of listings for each of the programs.
 - Number of beneficiaries per project.
 - Delivery number per project.
 - Number of amounts per project.
 - Consolidated file of certifications issued by the institutions through which the Foundation executes each of the projects, in the period from January to December 2023.

The above information was confirmed and reviewed by **Fundación Éxito**.

5. For the purposes of issuing this certification, the work of the External Audit consisted of a review of the information on the executed projects of the months subject to certification, in accordance with the assertions of existence, registration, rights and obligations in the extra-accounting book kept by **Fundación Éxito**.

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In accordance with the foregoing considerations, we hereby issue the certification requested by the Administration of *Fundación Éxito*.

CERTIFIES:

According to the information provided by *Fundación Éxito*, and the result of the selective tests carried out on the documents and records of the consolidated Projects executed during the 2023 term, in accordance with the International Auditing and Information Assurance Standards, I certify that the number of benefited children was for a total of seventy thousand five hundred sixty-seven (72.567), with an economic investment of \$24.405.915.801.

Given in Medellin, on February 09, 2024, at the request of the administration of the *Fundación Éxito*.

Sincerely,



ANGIE KATHERIN PACHÓN CABRERA

External Auditor

TP 191153-T

CER-0516-24

By delegation of

Kreston RM SA

Consultants, Auditors, Advisers

Kreston Colombia

Member of Kreston International Ltd.