

# Apostille

(Convention de La Haye du 5 Octobre 1961)

1. Country: United States of America  
This public document
2. has been signed by **Ischia Bravo**
3. acting in the capacity of **County Clerk**
4. bears the seal/stamp of the **county of Bronx**

Certified

5. at Albany, New York
6. the 21st day of June 2023
7. by Deputy Secretary of State for Business and Licensing Services, State of New York
8. No. A-2049757
9. Seal/Stamp
10. Signature



*Whitney A. Clark*

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Whitney A. Clark

Deputy Secretary of State for Business and Licensing Services

## CERTIFICADO DE FUNCIONARIO

1. Mediante la presente certifico que soy la Consejera Legal Asociada Senior y Secretaria Adjunta de **WILDLIFE CONSERVATION SOCIETY**, una organización sin ánimo de lucro debidamente constituida y existente de conformidad con las leyes del Estado de Nueva York ("**WCS**") cuyo domicilio principal está en el Estado de Nueva York, Estados Unidos de América, y que en tal calidad me encuentro plenamente autorizada para suscribir y emitir este Certificado de Funcionario.
2. **WCS** es la matriz de la entidad sin ánimo de lucro denominada **WILDLIFE CONSERVATION SOCIETY** ("**WCS Colombia**"), entidad que se encuentra domiciliada en la ciudad de Cali, República de Colombia y que se encuentra registrada ante la DIAN como contribuyente del régimen tributario especial (RTE).
3. En la reunión debidamente convocada y llevada a cabo el 28 de febrero de 2023, la Junta de Fideicomisarios de **WCS** estudió los requisitos de actualización en el RTE establecidos por la ley 1819 de 2016 y por el Decreto 2150 del 20 de diciembre de 2017, en particular el numeral 6 del artículo 1.2.1.5.1.8 del Decreto 2150 conforme al cual se debe aportar la "copia del acta de la asamblea general o máximo órgano de dirección en el que se indique el estado de las asignaciones permanentes de los años gravables anteriores, que no han sido reinvertidas y de manera sumaria se informe la forma como se realiza la reinversión del beneficio neto o excedente

## OFFICER'S CERTIFICATE

1. I hereby certify that I am the duly appointed Senior Associate General Counsel and Assistant Secretary of the **WILDLIFE CONSERVATION SOCIETY**, a New York not-for-profit corporation ("**WCS**"), having its primary business in the State of New York, in the United States of America, and that in such capacity I am duly authorized to execute and deliver this Officer's Certificate.
2. **WCS** is the parent of the not-for-profit entity under the name **WILDLIFE CONSERVATION SOCIETY** (**WCS Colombia**), domiciled in Cali, Republic of Colombia and currently registered before the DIAN as taxpayer under the special tax regime (STR).
3. At a meeting duly called and held on 28 February 2023, the Board of Trustees of **WCS**, in connection with the new requirements for updating under the STR established in Law 1819 of 2016 and in Presidential Decree 2150 of December 20, 2017, and in particular section 6 of article 1.2.1.5.1.8 of Decree 2150, which requires filing a "copy of the minutes of the general assembly or maximum decision-making body meeting, indicating the status of permanent allocations for previous fiscal years, that have not been re-invested and a brief report on the way in which net benefit or surplus treated as exempt in the previous

tratado como exento en el año gravable anterior” y adoptó la siguiente Resolución.

Certificar que la estructura para el manejo de los excedentes del ejercicio al 31 de diciembre opera bajo los siguientes lineamientos:

- i. Cada proyecto previo a su ejecución parte de la base de una propuesta técnica y presupuesto financiero acordado por WCS y la(s) entidad(es) interesada(s) que se comprometen a aportar dicho valor presupuestado.
- ii. Los proyectos se ejecutan de acuerdo a las especificaciones técnicas y dentro del tiempo estipulado en el marco del convenio o contrato firmado. Existen proyectos que se alinean a una ejecución de un año, y así mismo proyectos multi-anales que comprenden una ejecución en dos o tres períodos fiscales de acuerdo a los presupuestos acordados.
- iii. Estos proyectos se ejecutan normalmente a un 100% de su presupuesto, por lo cual no se generan excedentes al cierre del convenio o contrato, de resultar valores que no se ejecuten estos se reintegran a la(s) entidad(es) aportante(s) o pueden ser destinados a otros proyectos de conformidad con el objeto social de WCS y las reglas del donante específicas.

fiscal year is reinvested”, adopted the following Resolution.

To certify that the following is an explanation of the use by WCS Colombia of surplus deriving from the year ending on December 31<sup>st</sup>:

- i. Prior to its performance, each project must comply with a technical proposal and a financial budget agreed by and between WCS and the interested entity(ies) who undertakes to contribute the budgeted amount.
- ii. Projects are performed pursuant to the technical specifications and within the timeframe included in the corresponding agreements executed. There are projects that may be performed within one year and there are others that envisage performance in a number of years, which may include two or three fiscal years, according to the agreed budgets.
- iii. Budgets in these projects are usually 100% performed, so no surplus exists at the termination of the corresponding agreement. If there are any amounts not used during the project, such amounts are reimbursed to the contributing entity(ies) or may on other projects consistent with WCS’s corporate purpose, in accordance with donor rules.

iv. Con base en lo anterior, se concluye que WCS Colombia, en condición de entidad sin ánimo de lucro, reinvierte todos los excedentes que se generen con corte a 31 de diciembre bajo los términos de ley y conforme a su actividad meritoria dentro del periodo siguiente y no cuenta con un fondo de asignación permanente.

4. El presente Certificado de Funcionario se expide en los idiomas español e inglés mediante el sistema de doble columna. Para todos los efectos legales en la República de Colombia, se entenderá que la versión en idioma español prevalece.

En testimonio de lo cual, se suscribe esta certificación de funcionario con el sello de WCS, el día 1 del mes de junio del año 2023.



Nombre: María Elena Urriste

Título: Consejera Legal Asociada Senior y Secretaria Adjunta

iv. Given the foregoing, we may conclude that WCS Colombia reinvests all surplus generated as of December 31 according to the law and pursuant to its meritorious activity within the following year and, therefore, does not have any permanent budget allocations.

4. This Officer's Certificate is made both in the Spanish and English languages through the double-column system. For all legal purposes in the Republic of Colombia, the Spanish version shall be deemed to prevail.

In witness whereof, I have executed this Officer's Certificate as of this 1<sup>st</sup> day of June 2023 and affixed the seal of WCS hereto.



Name: Maria Elena Urriste

Title: Senior Associate General Counsel and Assistant Secretary

STATE OF NEW YORK  
COUNTY OF BRONX  
COUNTY CLERK'S OFFICE

SS:

I, Hon. Ischia Bravo, County Clerk of the County of Bronx, State of New York and also Clerk of the Supreme Court in and for said County and State, the same being a Court of Record and having a seal;

DO HEREBY CERTIFY THAT WIGHT, SCOTT F WI6242543  
Term 6/6/2019 to 6/6/2023

Whose name is subscribed to the annexed affidavit, deposition, certificate of acknowledgment or proof, was at the time of taking the same a NOTARY PUBLIC in and for the State of New York, duly commissioned and sworn and qualified to act as such throughout the State of New York; that pursuant to law a commission, or a certificate of their official character, and autograph signature, have been filed in my office; that as such the Notary Public was duly authorized by the laws of the State of New York to administer oaths and affirmations, to receive and certify the acknowledgment or proof of deeds, mortgages, powers of attorney and other written instruments for lands, tenements and hereditaments to be read in evidence or recorded in this State, to protest notes and to take and certify affidavits and depositions; and that I am well acquainted with the handwriting of such Notary Public or have compared the signature on the annexed instrument with their autograph signature deposited in my office,

IN WITNESS WHERE OF, I have hereunto set my hand and affixed my official seal at Bronx, Bronx County, New York on June 2, 2023



HON. ISCHIA BRAVO  
BRONX COUNTY CLERK

CIEDAD)

YORK )

) ss:

ADO DEL BRONX )

Al día 1 del mes de junio de 2023, María Elena Urriste, conocida por mí como Consejera Legal Asociada Senior y Secretaria Adjunta de Wildlife Conservation Society, compareció ante mí y en mi presencia ejecuto el presente certificado.

Notario Público

(SELL) SCOTT F. WIGHT  
Notary Public, State of New York  
No. 01WI6242543  
Qualified in Bronx County  
Certificate Filed in New York County  
Commission Expires 6 JUNE 20 23

NOTARIAL AUTHENTICATION (COMPANY)

STATE OF NEW YORK )

) ss:

COUNTY OF THE BRONX )

On the 1st day of June, 2023, María Elena Urriste, who is known to me to be Senior Associate General Counsel and Assistant Secretary of the Wildlife Conservation Society, appeared before me and in my presence she executed the foregoing Certificate.

Notary Public

(SEAL) SCOTT F. WIGHT  
Notary Public, State of New York  
No. 01WI6242543  
Qualified in Bronx County  
Certificate Filed in New York County  
Commission Expires 6 JUNE 20 23