Independent Statutory Auditor's Report on compliance with the Paragraphs 1 and 3 of Article 209 of the Code of Commerce

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To the General Assembly of the Board of Directors of the FUNDACIÓN WRI COLOMBIA

Description of the main subject matter

In compliance with my legal functions as Statutory Auditor, and in accordance with Numerals 1 and 3 of Article 209 of the Code of Commerce, I have performed the procedures described in this report, to evaluate whether the acts of the administrators of the **FUNDACIÓN WRI COLOMBIA**, are in accordance with the bylaws and the orders or instructions of the General Assembly of the Board of Directors; Likewise, to report whether the internal control measures exist and are adequate, as well as the conservation and custody of the Foundation's assets and those of third parties under its responsibility, for the period ending December 31, 2025.

The references taken into account for the evaluation include: a) The bylaws, minutes of the General Assembly of the Board of Directors. b) The components of the internal control system identified during my review, such as: control environment, risk assessment, information systems, control activities, monitoring, and general IT controls, in accordance with the practices and guidelines in force.

The criteria considered to evaluate this matter are based on the COSO internal control framework, on the applicable legal and regulatory standards, and on the provisions of the bylaws and minutes of the General Assembly of the Board of Directors and the components of internal control implemented by the Foundation, such as the control environment, risk assessment procedures, its information and communications systems, and the monitoring of controls by management and those in charge of corporate governance, which were based on the COSO framework, used only as a technical reference, with no regulatory obligation. It is clarified that the Statutory Auditor does not guarantee the effectiveness of internal control, but rather issues observations and recommendations based on his professional review.

Responsibility of Management.

The Foundation's management is responsible for compliance with the bylaws and the decisions of the General Assembly of the Board of Directors, for designing, implementing, and maintaining adequate internal control measures, which include the Transparency and Business Ethics Program, and measures for the conservation and custody of the Foundation's assets or those of third parties in its possession.

Statutory Auditor's Report.

My responsibility is to examine whether the acts of the Foundation's administrators are in accordance with the bylaws and the orders of the General Assembly of the Board of Directors, and whether the measures of internal control, conservation and custody of the Foundation's assets or those of third parties in its possession are adequate, in accordance with the provisions of Paragraphs 1 and 3 of Article 209 of the Code of Commerce.

I performed my work in accordance with the International Standard on Assurance Engagements ISAE 3000 (revised), adopted in Colombia. This standard requires that the work be planned and executed to obtain reasonable assurance of compliance with the applicable criteria.

I have also complied with the independence requirements and ethical principles established in the Code of Ethics for Professional Accountants, issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Procedures performed

The procedures performed were executed based on my professional judgment and included, among others:

a. Reading and review of the minutes of the General Assembly of the Board of Directors between January 1 and December 31, 2025, to verify that the decisions adopted are in line with the bylaws.

b. Inquiries with Management on statutory modifications or relevant decisions for the period between January 1 and December 31, 2025, and verification of their adequate implementation, through the inspection of documents that support compliance with the provisions.

c. Understanding, evaluating the design and testing the operability, with scope defined at the auditor's discretion, of the entity-wide controls established by the Foundation in each of the elements of internal control, risk assessment, information systems, and general IT controls.

d. Understanding and evaluation of the design, with scope defined in the auditor's judgment, of the relevant controls associated with significant processes that materially affect the Foundation's financial information.

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e. Reading and verification of compliance with the Foundation's bylaws and modifications, if any, during the period covered, and validation of their implementation.

f. Selective testing of controls and procedures associated with operating cycles and significant accounts.

g. Follow-up on corrective actions taken by the Foundation with respect to deficiencies identified in prior periods.

Inherent limitations

Due to the inherent limitations of any internal control structure, including the possibility of collusion or management override of controls, errors, irregularities, or fraud may occur that could go undetected. The results of the procedures previously described for the reporting period are not relevant to future periods because internal control may become inadequate due to changes in conditions, or the degree of compliance with policies and procedures may deteriorate. In no case may this report be construed as an audit report.

Every internal control system has inherent limitations that affect its effectiveness. Such limitations include human error, deficiencies in segregation of duties, inadequate management decisions, collusion, fraud, omissions, or failures to apply controls. In addition, the effectiveness of the internal control system may vary over time due to changes in operating, technological, or regulatory conditions or in compliance with established procedures.

The results of my review procedures may differ or change in condition during the period under review because my report is based on selective tests performed during the period. In addition, projections of any evaluation of internal control into future periods are subject to the risk that controls may become inadequate due to changes in conditions or a deterioration in the degree of compliance with established policies and/or procedures.

Conclusion

Based on the procedures applied and the evidence obtained, and subject to the limitations inherent to the internal control system described above, in my capacity as Statutory Auditor, I conclude that, for the period ended December 31, 2025:

a. The acts of the Directors of the Foundation are in accordance with the bylaws and the decisions of the General Assembly of the Board of Directors.

b. Internal control measures, conservation, and custody of the Foundation's assets and those of third parties in its possession exist and are adequate in all relevant aspects.

Others

My recommendations on internal control improvement opportunities have been communicated to management through separate letters. In addition to the procedures described in this report, I have audited, in accordance with International Standards on Auditing accepted in Colombia, the financial statements of the Foundation as of December 31, 2025, prepared under the Accounting and Financial Reporting Standards accepted in Colombia, on which I issued an unqualified opinion on February 23, 2026.

This report is issued for the General Meeting of the Board of Directors, in compliance with Article 209, Paragraphs 1 and 3 of the Code of Commerce. It must not be used for any other purpose, nor distributed to third parties.

SONIA YANETH ALBARRACIN MIER
Statutory Auditor
Professional Card No 55286-T

February 23, 2026
Bogotá D.C.

2026- 1982