AUDM&SCLO-CER2018-15600

**THE UNDERSIGNED TAX AUDITOR OF FUNDACIÓN CLÍNICA VALLE DEL LILI’S VOLUNTEERS’ SOCIETY
TIN. 805.014.219-7**

**CERTIFIES THAT:**

1. In accordance with the Unique Taxpayer Registry Form, generated on April 24, 2018, the Volunteer Service has been registered within its responsibilities, capabilities and characteristics, under the income and supplementary tax classification of the special tax regime (code 04); likewise, considering its characteristics and organizational forms, it has received the benefit to which Fundación Clínica Valle del Lili’s Volunteers’ Society is rightful, as a nonprofit entity (Code 2).
2. Based on the certificate of incorporation and legal representation of the Chamber of Commerce of Cali, dated on April 25, 2018, and according to the corporate objective of Fundación Clínica Valle del Lili’s Volunteers’ Society, as established in the statutes, the Volunteer Service *has, as its purpose: planning, organizing, controlling and evaluating actions intended to achieve the welfare of patients and their families during their hospital stay and the obtaining economic resources for the functioning of the volunteer Service. Show and maintain a high-quality service image within the Fundación Clínica Valle del Lili. Collaborate in the development of the institution's objectives, working in compliance with the regulations of the Board of Directors of the Fundación Clínica Valle del Lili. The Fundación Clínica Valle del Lili’s* Volunteers’ Society s*hall have, as its general purpose, the donation of its profits to aid programs for patients of limited resources at any of the institution's departments or service areas, or in high technology equipment requested by Fundación Clínica Valle del Lili. All the activities undertaken by the Fundación Clínica Valle del Lili’s Volunteers’ Society in the development of its corporate objective, shall prioritize healthcare programs and any related programs.* Therefore, it is consistent with Paragraph (Social development activities...) of Article 359 of the Tax Statute.
3. The documentation required to be classified under the Special Tax Regime were evaluated according to Title VI of Book I of the Tax Statute, Regulatory Decrees of Articles 356-1 to 364-5.
4. According to my judgment on the financial statements as of, and for the year closed, December 31, 2017, the Society’s accounting has been carried out in compliance with legal regulations and accounting techniques; the operations recorded in the ledgers are in line with the statutes and the decisions of the General Ordinary Assembly. In accordance with Article 364 of the Tax Statute, Fundación Clínica Valle del Lili’s Volunteers’ Society keeps accounting ledgers.
5. Based on the net worth of taxable years 2016 and 2017, Fundación Clínica Valle del Lili’s Volunteers’ Society is not subject to income tax based on the equity comparison system.
6. Based on the physical review of the income and supplementary tax declaration form or the income and equity declaration form for legal persons and associates and natural persons and associates who are not residents and, illiquid assets successions by non-resident predecessor in interest, corresponding to the taxable year 2017, Fundación Clínica Valle del Lili’s Volunteers’ Society submitted, in the city of Cali, the aforementioned declaration before the National Directorate of Taxes and Customs (DIAN, in Spanish) on April 26, 2018, under Form No. 1113603323251 and Sticker No. 91000486575868.

The information mentioned in Paragraphs 1 to 6 serves to state compliance with the provisions established in Title IV of Book I of the Tax Statute and Regulatory Decrees.

The scope for the preparation and issue of this certificate was defined according to the information sources on Paragraphs 1 to 6 of this communication, which were provided by the administration of Fundación Clínica Valle del Lili’s Volunteers’ Society and were subject to our disposal. My role as tax auditor does not include my participation in the process of preparation and generation of the aforementioned information, included in this certificate.

In a separate communication, the administration shall make a formal statement on the Foundation’s compliance regarding the other provisions established in Title VI of Book I of the Tax Statute and Regulatory Decrees.

In compliance with Article 2 of Law 43/1990, my signature as Tax Auditor on certificates is supported on the accounting ledgers. The information requested, which is not of accounting nature, was validated against the aforementioned sources.

The present certificate is issued in the city of Cali on the thirtieth (30) day of April of 2018, under direct request by the Foundation’s administration.

**[ILLEGIBLE SIGNATURE]**

Jorge Valderrama Urrea

*Tax Auditor of Fundación Clínica Valle del Lili’s*

*Volunteers’ Society*

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Member of KPMG S.A.S.