

CIBANCO, S.A., Institucion de Banca Multiple, As Trustee of Irrevocable Trust F/00939 (“Trust F/00939”) has filed an election to become a partnership for US tax reporting purposes, effective January 1, 2025. In anticipation of the election, the below statement is valid for 92 days from the posting date. Trust F/00939 intends to publish a new qualified notice at least once every 92 days going forward as required under the U.S. Treasury Regulation §§ 1.1446-4(b)(4) and 1.1446(f)-4(b)(3).

STATEMENT

CIBANCO, S.A., INSTITUCION DE BANCA MULTIPLE, AS TRUSTEE OF IRREVOCABLE TRUST F/00939

98-1097801

In accordance with U.S. Treasury Regulation §§ 1.1446-4(b)(4) and 1.1446(f)-4(b)(3). CIBANCO, S.A., Institucion de Banca Multiple, As Trustee of Irrevocable Trust F/00939 was not engaged in a trade or business within the United States at any time during the 2025 taxable year of the partnership through January 1, 2025.