Republic of Panama
Superintendency of Banks of Panama

RESOLUTION BP-FID-R-2026-00382
June 16, 2026

THE SUPERINTENDENT OF BANKS,
In exercise of his legal powers, and

WHEREAS:

BANISTMO INVESTMENT CORPORATION S.A. is a corporation duly organized and existing under the laws of the Republic of Panama, authorized to engage in the trust business in and from the Republic of Panama under a Trust License granted by this Superintendency of Banks through Resolution FID No. 3-93 of October 26, 1993, and duly accredited to continue conducting the trust business pursuant to the provisions of the Trust Regime through Resolution SBP-FID-A-0052-2018 of March 12, 2018. BANISTMO INVESTMENT CORPORATION S.A. is a 100% subsidiary of **BANISTMO, S.A.;**

BANISTMO, S.A. is a banking entity duly organized and existing under the laws of the Republic of Panama, authorized to engage in the banking business in or from Panama under a General Banking License granted by the Superintendency of Banks through Resolution S.B. No. 187-2004 of July 2, 2004;

This Superintendency, through Resolution SBP-BAN-R-2026-00378 of June 15, 2026, authorized **GRUPO CIBEST, S.A**. to transfer 100% of the issued and outstanding shares of **BANISTMO, S.A.** to **BANCO LA HIPOTECARIA, S.A.,** resulting in the change of control of **BANISTMO, S.A.** and its subsidiaries, in accordance with the terms and conditions set forth in the proposed transaction;

As a result of the foregoing, **BANCO LA HIPOTECARIA, S.A.** indirectly acquired all the issued and outstanding shares of **BANISTMO INVESTMENT CORPORATION S.A.;**

Pursuant to Article 6, paragraph 9, and Article 44 of Law No. 21 of May 10, 2017, the Superintendent of Banks is responsible for authorizing the transfer of shares of fiduciaries when the acquirer or its related parties become the sole or majority shareholders, or otherwise acquire control, as determined by the Superintendency of Banks.

RESOLVES:

SOLE ARTICLE: To **extend** the effects of the authorization granted to **GRUPO CIBEST, S.A.** to transfer 100% of the issued and outstanding shares of **BANISTMO, S.A.** to **BANCO LA HIPOTECARIA, S.A.,** granted through Resolution SBP-BAN-R-2026-00378 of June 15, 2026, to the fiduciary operations of **BANISTMO INVESTMENT CORPORATION S.A.**

LEGAL BASIS: Law No. 21 of May 10, 2017, amending Law No. 1 of January 5, 1984.

Issued in Panama City, on the sixteenth (16th) day of June, two thousand twenty-six (2026).

FOR COMMUNICATION, PUBLICATION AND ENFORCEMENT.

THE SUPERINTENDENT OF BANKS,
(signed)
Milton Ayón Wong